

July 9, 2018

To the Honorable Mayor and City Commission  
Eudora City Hall  
Eudora, Kansas

Dear Mayor and City Commissioners:

It is with great pleasure that I submit to you the proposed 2019 Operating and Capital Budget for the City of Eudora for your consideration. Submitting this document to you would not be possible without the assistance of the executive staff, and particularly, Renee Davis. Ms. Davis spent countless hours – including weekends – working with departments heads and myself to ensure we present a budget that strives to achieve your priorities.

In January 2016, the City Commission, working with the executive team, developed a strategic plan that outlined the goals, objectives and priorities you wanted us to focus on. The City Commission identified eight critical success factors (priorities) – the things that must go well – to achieve the vision of Eudora providing opportunities for all to enjoy and grow in a safe and thriving community.

Commission Priorities	
• Economic Development	• Partnership
• Parks and Recreation	• Housing
• Infrastructure	• Leadership
• Communication and Community Engagement	• Expanding City Services

The Commission's top four priorities of the eight critical success factors are economic development, infrastructure, partnership and expanding City services. The FY 2019 Budget was prepared with these priorities in mind.

The recommended FY 2019 Operating and Capital Budget is \$13,798,003. The FY 2018 reserve fund balance is estimated to be \$4,336,590. The budget process required tough decisions about priorities that left many department projects, personnel requests and equipment needs unfunded. Further budget detail will be discussed during the budget study session with the Commission and executive staff on July 18<sup>th</sup>, 2018.

**Key Budget Highlights:**

- Mill levy remains flat at 39.499
- Estimated assessed valuation for the City increased by six percent
- Two percent cost of living employee wage adjustment are recommended
- The budget assumes a twelve percent (12%) increase in health premium cost to the City
- A moderate six percent rate increase in water and wastewater is proposed (increase of \$1.26 for water and \$1.65 for wastewater)



- No proposed rate increases for electric, refuse, and storm drainage utilities
- No additional personnel are proposed
- Bond and Interest Fund reallocates .128 mills to the General Fund

In 2016, the Commission approved a new revenue stream (4-mill allocation) to fund the City's Capital Improvement Plan (CIP). Because of the additional resources, the annual allocation for street, curb, and gutter improvements for 2018 more than tripled marking 2018 as the biggest year for street improvements in the history of Eudora. In addition, the additional resources will assist in funding infrastructure improvements which will reduce pressure on the enterprise funds. None of this would have been possible without the new revenue stream.

The 2019 Budget proposes studies and condition assessment of all City infrastructure (water, electric, sewer, bridges, storm water). The studies will provide condition assessment, recommendations for operational improvements, capital needs for the next 20-year period, and a rate structure that will meet those needs and the needs of the community. Prioritizing and funding these projects will not only be critical in our quest to address the recommended improvements but also help us to efficiently and effectively respond to current and future service demands.

### ***Classification and Compensation Study***

In January 2018, the City commissioned a classification and compensation study to be completed by Springsted Incorporated. The purpose of the study is to evaluate the City's compensation system and find out how competitive we are within our market. Although I had hoped to have had reviewed and discussed the final report with you [and staff] before completing this budget, it seems much of the conversation will occur during and after this budget season.

Having completed the proposed FY 2019 Budget without considering information from the study, it is important to note that whatever the recommendations may be, how we decide to implement the recommendations will significantly change this budget as proposed.<sup>1</sup> It is my intention to implement all aspects of the plan (either in phases or one-time) within the resources that we have. With the updated compensation and classification plan, we hope to address the recruitment and retention challenges that have plagued our organization over the years.

### **FY 2019 Fund Highlights**

#### ***General Fund***

- Estimated assessed valuation for the City increased 6%. (2018 budget year \$41,900,745 to \$44,266,917 for 2019 budget year)
- The mill levy rate remains flat at 39.499.

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<sup>1</sup> \$31,000 has been placed as contingency in the general fund to implement all aspects or phases of the recommendations that may be proposed by the classification and compensation study. If \$31,000 is sufficient, then no budget adjustments to the FY 2019 Budget will be needed. If it is not, then the mill levy and utility rates will need to be adjusted accordingly to reflect the changes. Cuts to line items may be considered as well. The last classification and compensation study was completed in 2013.

- .125 mills are reallocated from the Bond and Interest Fund to the General Fund.
- A two percent growth in City and county sales tax is assumed.
- Revenues total \$4,077,839 (this includes a 25% estimated growth in licenses, permits and planning and zoning fees).
- Total utility transfers in are lower by about 8% (\$67,000).
- Total expenditures of \$4,418,630 include both operational costs and proposed capital outlay.
- A two percent cost of living wage adjustment is recommended.
- Annual allocation to CVB is reduced to \$2,500 and \$2,000 allocation is proposed for Eudora Senior Center.<sup>2</sup>
- Funding for both the downtown and residential grant programs remains the same.
- Although \$340,791 in expenditures in fund balance are projected, the fund balance remains healthy and within the 18% - 25% reserve fund policy.
- No additional personnel are proposed.

## **Enterprise Funds**

### ***Electric Fund***

- No rate increase is proposed.
- Total revenues of \$5,203,482 are estimated in FY 2019.
- Earlier this year as KCP&L and Westar Energy were about to merge, the City negotiated a new ten-year contract with KCP&L resulting in an agreement that lowered our power supply cost in FY 2018.
- A higher than expected fund balance in FY 2018 is estimated due to a reduction in our power supply cost.
- Transfer to the General Fund is lowered by 12% from FY 2018.
- An infrastructure study that will assess the condition of our electric system and recommend the necessary work to be done is proposed as part of capital outlay. The final report, when received, will assist staff in prioritizing projects and will proactively address issues that may impair our system.
- Total expenditures of \$5,274,335 are estimated in FY 2019.
- The Electric Fund continues to maintain a healthy fund balance that is above the 18% - 25% reserve fund policy.

### ***Water Fund***

- Total revenue of \$1,209,700 is estimated for FY 2019. This includes the proposed six percent increase in rates to cover the increase in operational costs, capital outlay and debt service for the Winchester Rd. water line and Well #10 projects.
- Transfers to the General Fund increase 25% from FY 2018. In FY 2017, no funds were transferred.

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<sup>2</sup> Select community members, including Commissioner Hughs, are in the process of incorporating thus creating a formal entity that will strategically work with the City and other stakeholders to respond to issues affecting seniors in our community.



- Total expenditures of \$1,226,452 are estimated in FY 2019.
- The annual cost of the maintenance service agreement with Utility Service Group decreases 12%.
- A facility study is recommended as part of the capital outlay. The goal of the study will be to assess our current system, understand the gaps, and prioritize and develop a plan to address the water-related infrastructure issues that will be identified.
- FY 2019 Budget projects the water fund to be within the 18% - 25 % reserve fund policy.

### ***Wastewater Fund***

- Total revenues of \$1,152,858 are estimated for FY 2019. This includes the proposed six percent increase in rates to cover both operational and capital expenditures and to maintain a healthy fund balance.
- Transfers to the General Fund decrease 28% from FY 2018.
- The estimated total expenditures of \$1,214,760 include a recommendation to fund a facility study that will assess the condition of our wastewater system and highlight issues and projects we need to prioritize.
- FY 2019 projects about \$62,000 in fund balance expenditures in one-time capital outlay. Even with this expenditure, the fund balance is projected to be within the reserve fund policy.

### ***Special Highway***

- Total revenues of \$303,000 are estimated in FY 2019. This includes \$65,000 from the Storm Drainage Fund.
- A reduction in funding from the Federal Fund Exchange Program was expected in FY 2019 but as of June 2018, the State announced that the program will be funded 90/10 and not 75/25 as previously proposed. (Additional information about this program is included in the budget summary section.)
- Expenditures of \$319,000 in street, curb and gutter improvements are proposed for FY 2019. Street work to be completed is identified in the City's street improvement plan developed in 2017.

### ***Storm Drainage Fund***

- No rate increase is proposed for FY 2019.
- Staff is researching various rate methodologies that we will present to you later this year.
- No increase in expenditures is projected in FY 2019.

### ***Refuse Fund***

- No significant changes in revenues are projected in FY 2019.
- \$15,000 is proposed to fund the ongoing pilot program that seeks alternative solutions that will address the issues at the brush dump (spontaneous combustion, illegal dumping, smoldering, etc.).

- FY 2019 Budget proposes a transfer of \$30,000 to the general fund to cover administrative overhead costs.
- This fund maintains a healthy fund balance.

#### ***Bond and Interest Fund***

- The City's debt service continues to decline.
- The FY 2019 bond and interest mill levy is estimated to be 3.898.
- Estimated assessed valuation increased six percent (6%).

#### ***Capital Improvement Fund***

- The major funding source for this fund is the four-mill levy transfer from the General Fund and the  $\frac{3}{4}$  cent sales tax.
- In FY 2019, the 4-mill is estimated to be \$177,000 and the  $\frac{3}{4}$  cent sales tax is estimated to be \$310,000.
- Some projects to be completed in FY 2019 have been identified while others will be added as we update the Capital Improvement Plan.

#### **Acknowledgement**

In public service we are always under a lot of pressure to meet the ever-increasing demands and expectations of those we serve, often with limited resources. Amid all this, you have made tough decisions and remained resolute to your vision and goals for the community and the organization. Thank you for your leadership. I would also like to thank all the staff who, through the toughest of times, have remained committed to providing outstanding service to all in our community.

A detailed FY 2019 Budget is included in the budget book. Staff and I look forward to discussing this proposed budget with you.

Sincerely,



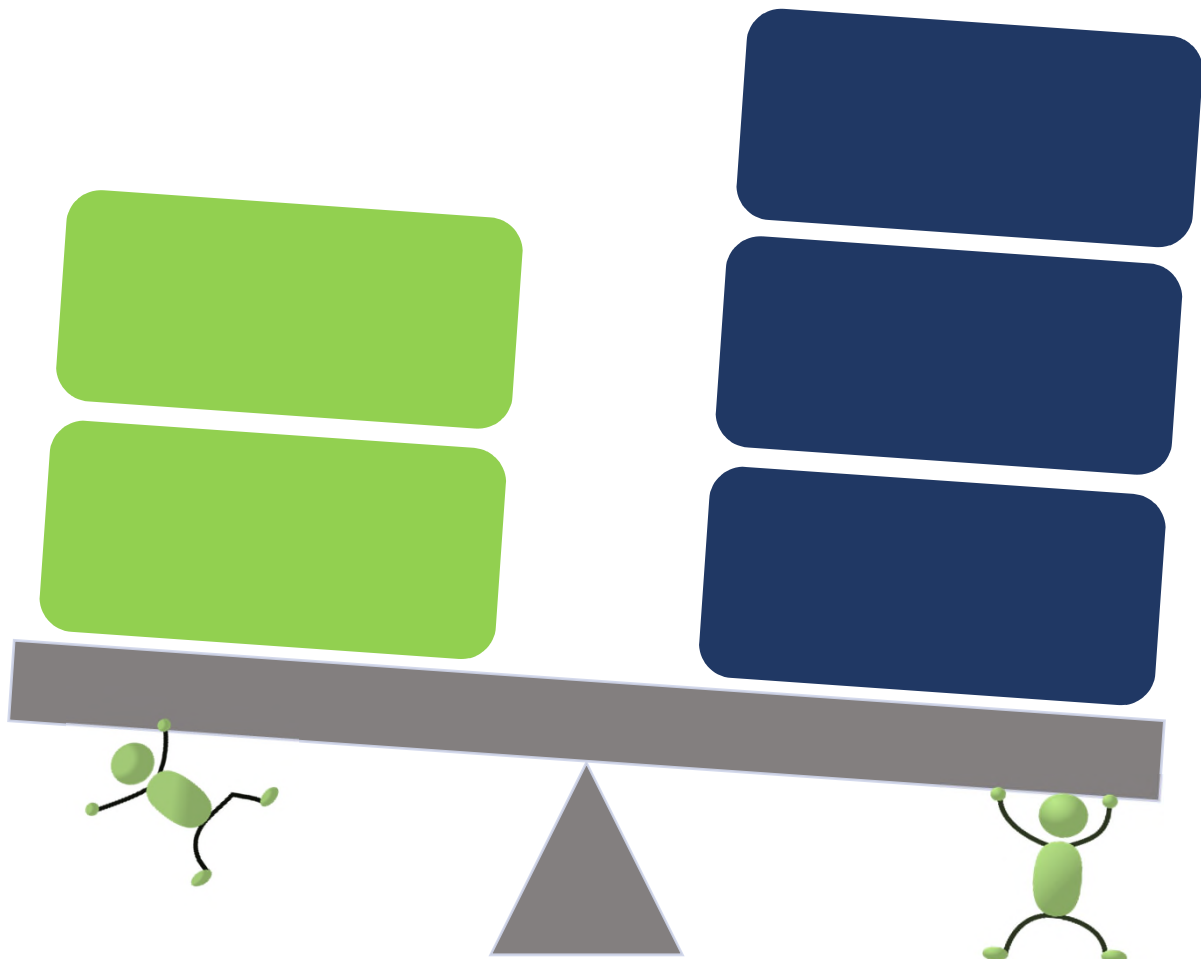
Barack Matite  
City Manager

# *City of Eudora*

## <sup>20</sup>19 BUDGET

Revenues

Expenses



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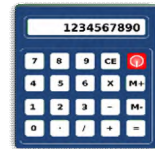
## Property Tax Overview

# Property Tax Dollar

### Total Estimated Mill Levy for Eudora Residents

<b>City of Eudora</b>	<b>39.499</b>
State of Kansas	1.500
Douglas County	46.018
USD 491	71.373
Township Library	4.377
<b>Total</b>	<b>162.767</b>

The City of Eudora receives 24¢ (less than 25%) of each tax dollar. Eudora schools receive 44¢ (nearly half) of each tax dollar and Douglas County receives 28¢, State of Kansas receives 1¢ and the Township Library receives 3¢.



### How to Calculate Your Property Tax Bill

(calculation based on \$200,000 home)

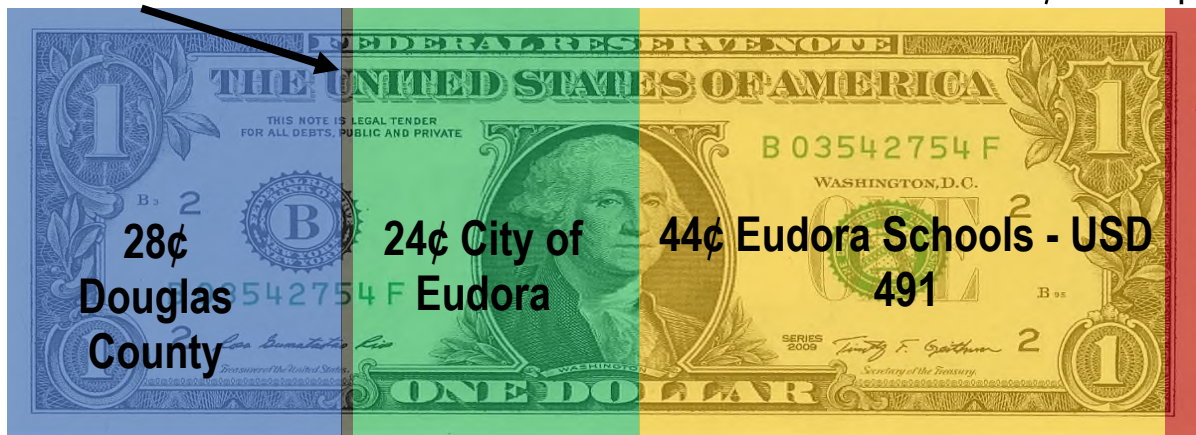
● Determine the assessed valuation for your residential property by multiplying the fair market value of your home by 11.5%.	\$ 200,000	(appraised value from county)
	11.50%	(commercial 25%)
	<u>\$ 23,000</u>	(assessed valuation)
● Multiply your assessed valuation by the total mill rate for your City.	\$ 23,000	
	162.767	(estimated mill levy)
	<u>\$ 3,743,641</u>	
● Divide the total by 1,000.	1,000	
	<u>\$ 3,744</u>	(estimated tax liability)
<b>Total tax liability</b>	<b>\$ 3,744</b>	

### How Your Tax Bill is Distributed

<b>City of Eudora</b>	<b>39.499</b>	\$ 908	(less than 25% to City)
State of Kansas	1.500	\$ 35	
Douglas County	46.018	\$ 1,058	
USD 491	71.373	\$ 1,642	
Township Library	4.377	\$ 101	
<b>Total</b>	<b>162.767</b>	<b>\$ 3,744</b>	

1¢ State of Kansas

3¢ Township Library





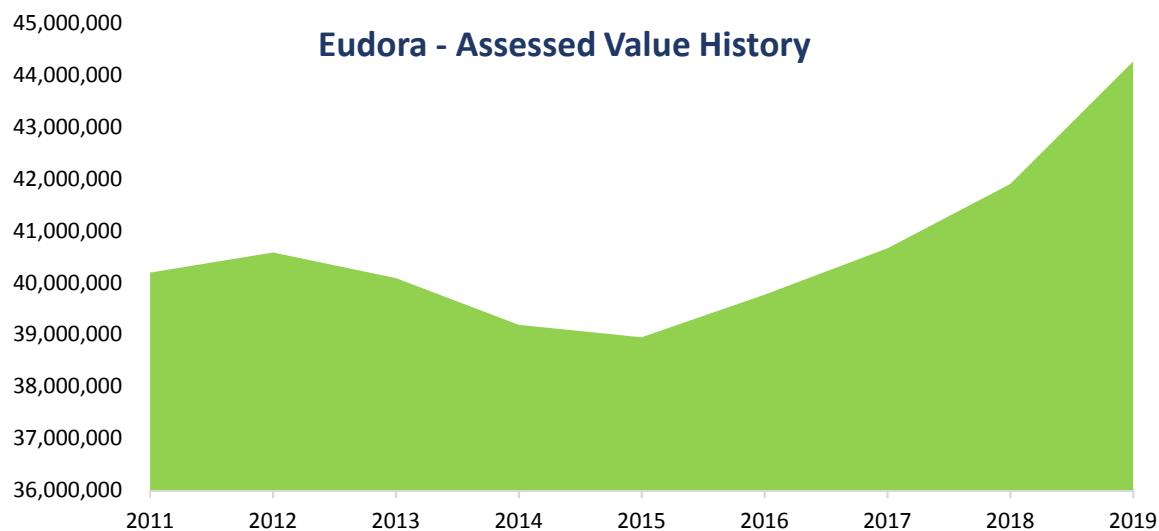
## History

# Assessed Value & Mill Levy

### Assessed Value and Mill Levy History for Eudora

**Assessed Value:** The assessed value is the dollar value assigned to a property to measure applicable taxes.

**Mill Levy:** The mill levy is the tax rate that is applied to the assessed value of a property. One mill is one dollar per 1,000 dollars of assessed value.



Budget Year	Mill Levy	Assessed Value	Value of One Mill	Inc. or Dec. (%)
2011	29.288	40,192,824	40,193	
2012	29.276	40,581,590	40,582	1%
2013	31.125	40,089,404	40,089	-1%
2014	31.096	39,192,112	39,192	-2%
2015	32.358	38,951,424	38,951	-1%
2016	33.980	39,769,572	39,770	2%
2017	39.510	40,661,535	40,662	2%
2018	39.499	41,900,745	41,901	3%
<b>2019</b>	<b>39.499</b>	<b>44,266,917</b>	<b>44,267</b>	<b>6%</b>

The figures for the 2019 budget year are estimates. The City receives the final assessed value and mill levy from Douglas County in November (following adoption of the budget by the City Commission in August).

# What are other cities doing?

What are neighboring cities proposing for their 2019 budget?



? Will your city propose a wage increase for 2019?

Baldwin City	1% cola 2% merit
Lenexa	4%
Lawrence	2%
Olathe	3.50%
Topeka	1% cola 2% merit
Gardner	245K merit pool - 3%
Leavenworth	3%
<b>Eudora</b>	<b>2%</b>

? Will your city propose a mill increase, decrease or remain flat for the 2019 budget?

Baldwin City	remain flat
Lenexa	1.68 mill decrease
Lawrence	remain flat
Olathe	.25 mill decrease
Topeka	remain flat
Gardner	.196 mill increase
Leavenworth	remain flat
<b>Eudora</b>	<b>remain flat</b>

? Will your city propose a utility rate increase for the 2019 budget year?

Baldwin City	not at this time
Lenexa	not at this time
Lawrence	yes, water 8%, wastewater 8% & storm drainage 3%
Olathe	yes, water 3.5%, wastewater 4.5%
Topeka	yes, water 5%, wastewater 5% & storm drainage 5%
Gardner	currently in the process of facility studies (20 yr) that will forecast rate structure & capital needs
Leavenworth	yes, refuse 3% & wastewater 3%
<b>Eudora</b>	<b>yes, water 6% &amp; wastewater 6%</b>

# Utility Rates...

## Impact of 6% Utility Rate Increase in Water - Wastewater &

### History of Utility Rate Increases

**Note** -Water charges are based on actual water usage. Wastewater charges are based on the average water usage for December, January & February.

### Impact of Water 6% Increase

#### Current & Proposed Water Rates

		2018	2019	Difference
(base fee includes 1st 1k gallons)	Base Fee	15.16	16.07	0.91
	Per 1k gallons	5.82	6.17	0.35
	<b>Total</b>	<b>20.98</b>	<b>22.24</b>	<b>1.26</b>

#### Utility Bill Impact - (4k gallons of usage)

		2018	2019	Difference
	Base Fee	15.16	16.07	0.91
	Usage	17.46	18.51	1.05
	<b>Total</b>	<b>32.62</b>	<b>34.58</b>	<b>1.96</b>

### Impact of Wastewater 6% Increase

#### Current & Proposed Wastewater Rates

		2018	2019	Difference
(base fee includes 1st 1k gallons)	Base Fee	23.09	24.48	1.39
	Per 1k gallons	4.35	4.61	0.26
	<b>Total</b>	<b>27.44</b>	<b>29.09</b>	<b>1.65</b>

#### Utility Bill Impact - (4k gallon average)

		2018	2019	Difference
	Base Fee	23.09	24.48	1.39
	Usage	13.05	13.83	0.78
	<b>Total</b>	<b>36.14</b>	<b>38.31</b>	<b>2.17</b>

### History of Utility Rate Increases

	Year	Electric	Water	Wastewater
<b>Proposed</b>	<b>2019</b>	<b>0%</b>	<b>6%</b>	<b>6%</b>
	2018	3%	5%	3%
	2017	5%	3%	4%
	2016	5%	3%	3%
	2015	0%	3%	3%

**Note** - In early 2018, Eudora participated in a utility rate comparison study conducted by Springsted Inc. Of the six cities involved, Eudora ranked 3rd lowest in water rates and 2nd lowest in wastewater rates. Of the five cities that provide electric, Eudora ranked 2nd lowest in electric rates. (Participants: Baldwin City, Edgerton, Gardner, Lawrence - Westar, Olathe - KCP&L & Ottawa)



# CIP & Personnel Requests

## 2019 CIP and Personnel Requests

	Department Requested	City Manager Proposed
<b>CIP Requests</b>		
<b>Community Development</b>		
Wayfinding signs	19,896	-
Codes in-vehicle laptop & printer (2)	5,500	2,750
Benchmarking & organizational mgmt. study	31,790	-
Eudora Comprehensive Plan update	44,000	44,000
KIP Printer - wide format printer & scanner	10,500	10,500
IT hardware and software (annual allocation)	10,000	10,000
Economic development (annual allocation)	20,000	20,000
Residential and Downtown Grant Program (annual allocation)	20,000	20,000
<b>Fire Department</b>		
Forcible entry door system	7,050	-
Pager replacement (12)	6,426	6,426
Medical simulation training mannequin	4,320	-
Fire hose and nozzle replacement (multi-year ends in 2020)	10,000	10,000
SCBA, mask and Scott 4500, carbon cyl. (18) (multi-year - ends 2020)	39,665	39,665
Vehicle radios (10) & portable radios (28) (multi-year project)	64,920	-
<b>Police Department</b>		
Electronic ticketing hardware & software (7)	28,446	-
Police Chief Ford Explorer	27,525	27,525
<b>Aquatics Department</b>		
Pool pump replacement	6,000	6,000
Resurface pool (paint and caulk)	37,500	-
Slide shade addition	6,450	-
<b>Parks &amp; Recreation Department</b>		
Fitness cardio equipment replacement (annual allocation)	10,000	10,000
South Sports Complex project (annual allocation)	150,000	150,000
Sidewalk and trail improvements (annual allocation)	100,000	100,000
<b>Public Works (multi-department requests)</b>		
GIS/GPS Rover - option 1	20,720	20,720
GIS/GPS base station - option 2 addition	19,800	-
Expand public works office	104,445	-
Work stations for public works office	35,310	-
Fuel service management system	17,620	17,620
Carlson software - TO 12 (AutoCAD based)	9,000	9,000
Vehicle lift (18,000 lb.) for mechanic shop (replacement)	18,000	18,000
Hydro-seeder	17,335	17,335
Trench Burner T-300 for brush dump	46,142	-
<b>Electric Utility</b>		
Study and assessment of electric system	25,000	25,000
Downtown circuit - (multi-year project)	115,460	50,000
Hunters Ridge project	50,000	50,000
Pole replacement program (annual allocation)	20,000	20,000
Back yard machine (compact digger/bucket combo)	150,000	-
Winchester Estates underground upgrade (multi-year project)	74,476	-
Intech Park upgrades - (multi-year project)	45,000	45,000
<b>Water Utility</b>		
Facility planning study (20 yr.)	46,418	46,418
Filter PLC replacement	43,000	-
Basin (clarifiers) bead blast & paint	95,000	-
Filter valve replacement program (multi-year project)	36,000	36,000
Work stations for water office	11,110	-
Transfer pump #3 replacement	29,000	-
Bulk water system upgrades	6,782	6,782

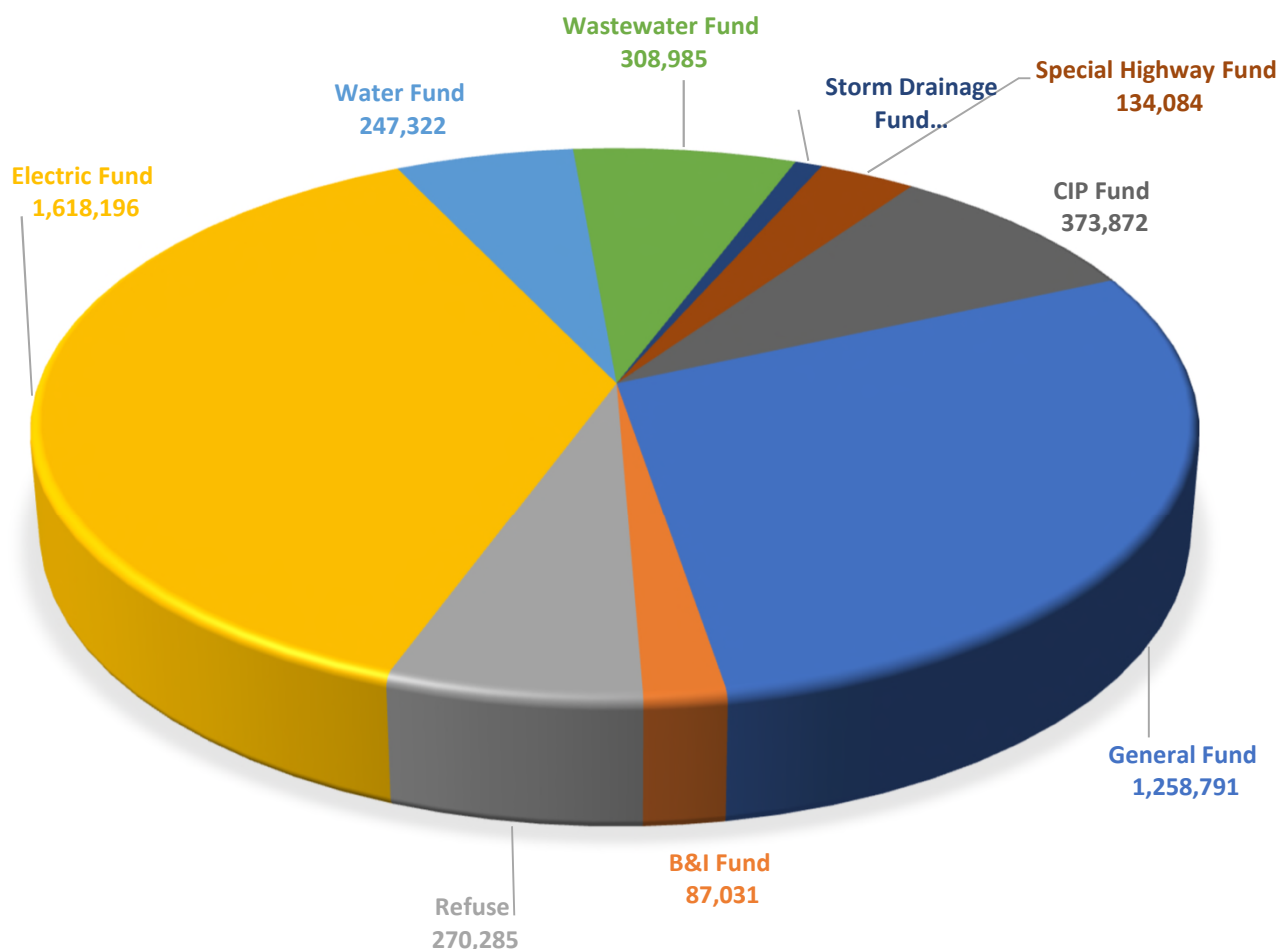
# CIP & Personnel Requests

## 2019 CIP and Personnel Requests

	<i>Department Requested</i>	<i>City Manager Proposed</i>
<b>Wastewater Utility</b>		
Facility planning study (20 yr.)	41,248	41,248
Work stations for wastewater office	6,710	-
Pipe inspection software for camera truck	15,000	-
Sewer root control ( <i>annual allocation</i> )	25,000	-
<b>Street &amp; Special Highway</b>		
Snow removal equipment - 1 plow, 2 spreaders, water tank	16,000	-
9th and Church Street reconstruction	187,178	-
8th and Church Street reconstruction	186,955	-
Ravo 5 iSeries sweeper truck	225,000	-
<b>Storm Drainage</b>		
Storm drainage improvements	20,000	20,000
<b>CIP Request Totals</b>	<b>2,398,695</b>	<b>879,988</b>
<b>Personnel Requests</b>		
<b>Fire Department</b>		
Training for new volunteers ( <i>accredited institution</i> )	5,500	-
Event incentives for volunteers	29,120	-
Holiday incentive pay (15 holidays - \$26/hr)	6,500	-
Increase part-time hours to cover weekends	15,397	15,397
<b>Parks &amp; Recreation Department</b>		
Recreation Programmer full-time ( <i>includes benefits</i> )	45,559	-
<b>Personnel Request Totals</b>	<b>102,076</b>	<b>15,397</b>
<b>Total Personnel &amp; CIP Requests for 2019</b>	<b>\$ 2,500,771</b>	<b>\$ 895,385</b>

# Fund Balance Overview - All

## 2018 Estimated Ending Fund Balance - All

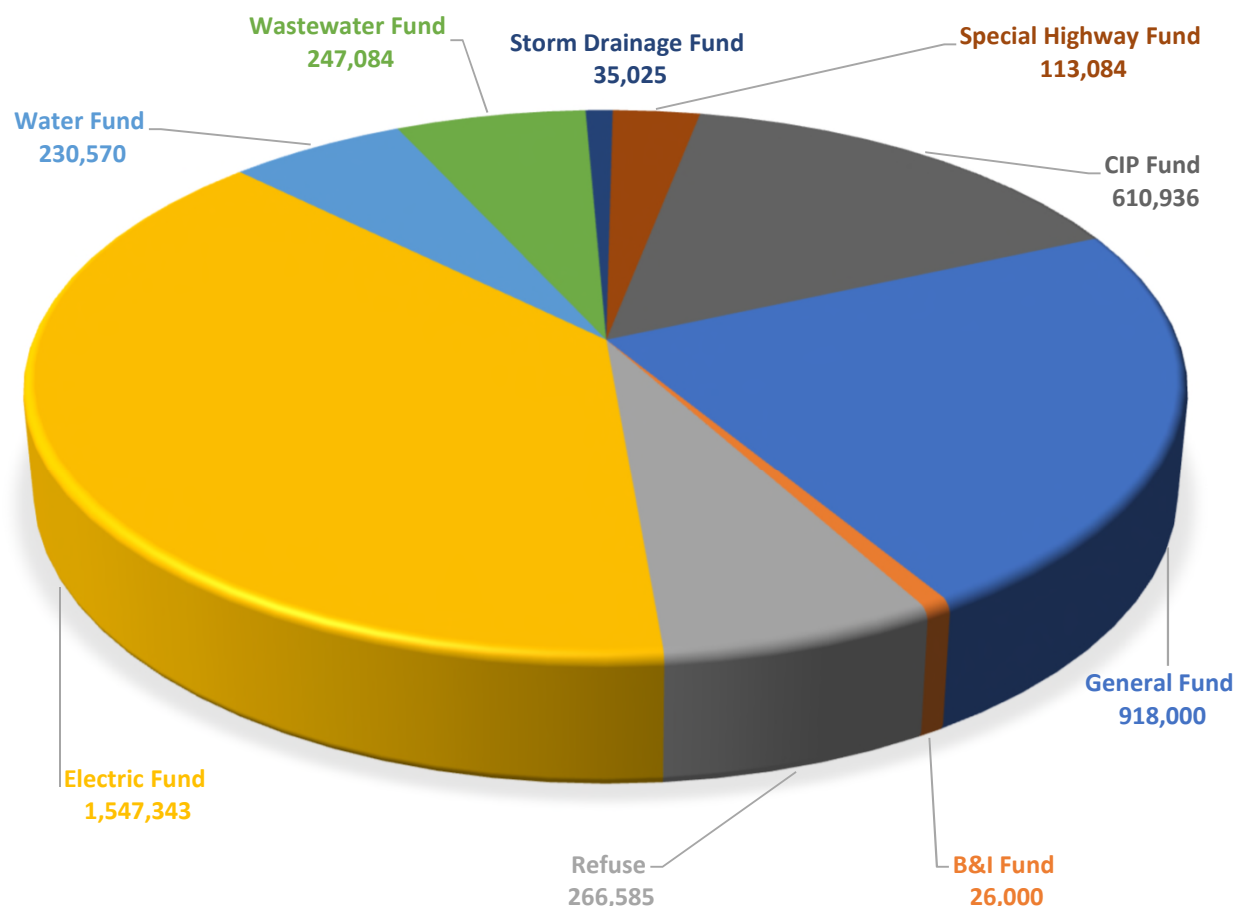


2018 Estimated Ending Fund Balance		Target Range	Actual % In Range
General Fund	\$ 1,258,791	18% - 25%	30%
B&I Fund	\$ 87,031	5% - 10%	18%
Refuse	\$ 270,285	18% - 25%	56%
Electric Fund	\$ 1,618,196	18% - 25%	30%
Water Fund	\$ 247,322	18% - 25%	22%
Wastewater Fund	\$ 308,985	10% - 25%	26%
Storm Drainage Fund	\$ 38,025	18% - 20%	42%
Special Highway Fund	\$ 134,084	18% - 25%	30%
CIP Fund	\$ 373,872	n/a	n/a
<b>Fund Balance Total - All</b>	<b>\$ 4,336,590</b>		



# Fund Balance Overview - All

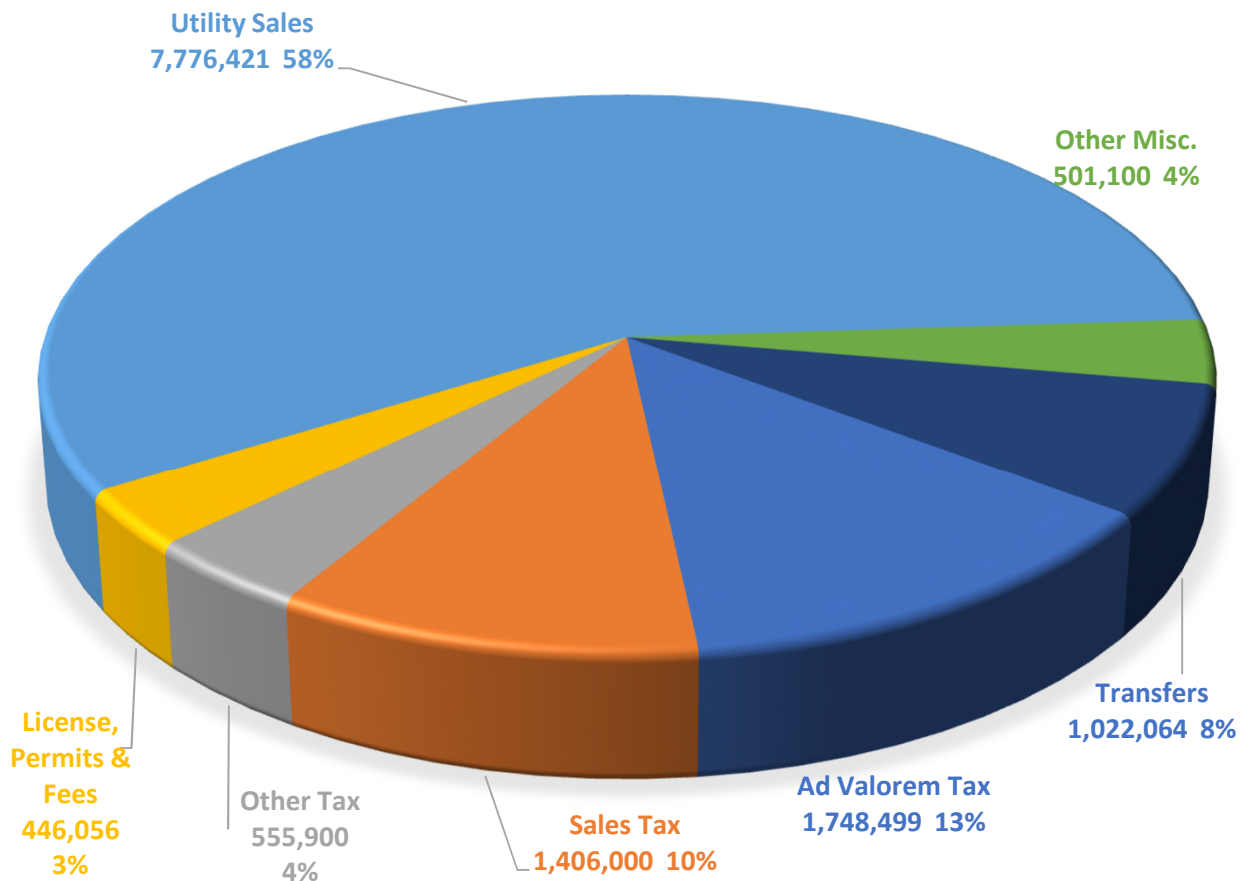
## 2019 Projected Ending Fund Balance - All



2019 Projected Ending Fund Balance			Target Range	Actual % In Range
General Fund	\$	918,000	18% - 25%	21%
B&I Fund	\$	26,000	5% - 10%	5%
Refuse	\$	266,585	18% - 25%	52%
Electric Fund	\$	1,547,343	18% - 25%	29%
Water Fund	\$	230,570	18% - 25%	19%
Wastewater Fund	\$	247,084	10% - 25%	20%
Storm Drainage Fund	\$	35,025	18% - 20%	39%
Special Highway Fund	\$	113,084	18% - 25%	35%
CIP Fund	\$	610,936	n/a	n/a
<b>Fund Balance Total - All</b>		<b>\$ 3,994,627</b>		

# Revenues

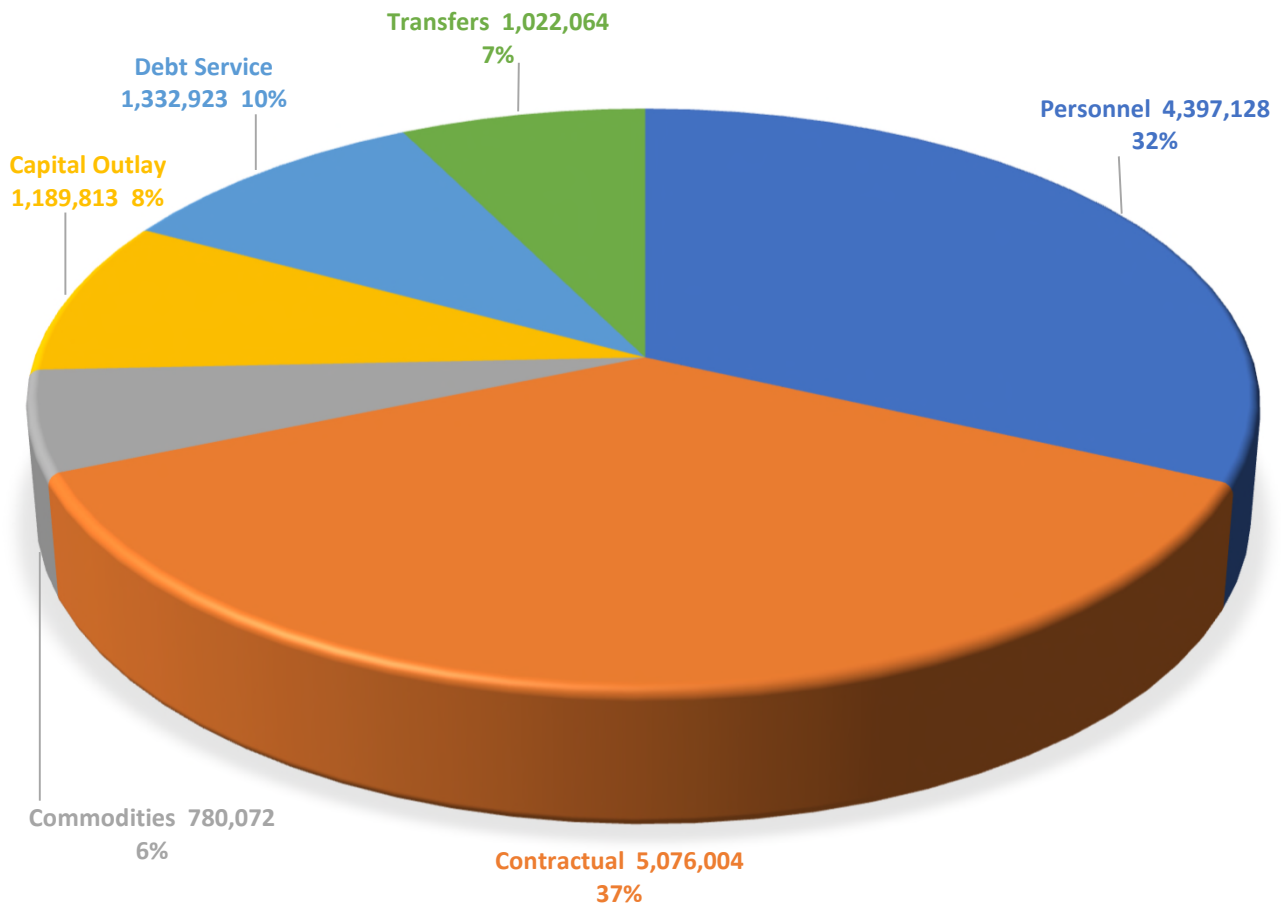
## Estimated 2019 Revenues by Source - All Funds



Amount	Source	Description
\$ 1,748,499	Ad Valorem Tax:	Mill levy on property
\$ 1,406,000	Sales Tax:	City and County sales and use tax
\$ 555,900	Other Tax:	Motor vehicle, fuel and franchise tax
\$ 446,056	License, Permits & Fees:	Permits, license, P&R fees, aquatics & other
\$ 7,776,421	Utility Sales:	Utility customer sales
\$ 501,100	Other Misc.:	Penalties, fines, donations, grants and misc.
\$ 1,022,064	Transfers:	Utility transfers and CIP 4-mill
<b>\$ 13,456,039</b>		

# Expenditures

## Proposed 2019 Expenditures by Category - All Funds



Category	Amount	Percentage
Personnel	\$ 4,397,128	32%
Contractual	\$ 5,076,004	37%
Commodities	\$ 780,072	6%
Capital Outlay	\$ 1,189,813	9%
Debt Service	\$ 1,332,923	10%
Transfers	\$ 1,022,064	7%
	<b>\$ 13,798,003</b>	<b>100%</b>



# City Services

Here are just a few of the services Eudora provides.....



## Administration.....

Public information, utility billing, budget, planning & zoning, building permits, contractor license, human relations, economic development, municipal court services, City Ordinances, City newsletter, & much more.....

## Parks, Recreation, & Aquatics.....

Youth and adult sports, after-school care & summer camp, work-out facility, special events, day trips, parks, walking trails, 4th of July fireworks display, swimming lessons, & much more.....



## Public Safety.....

Most importantly, they keep our community safe! Fire and medical services, fire inspections, police patrol, animal control, school resource services, investigations, community education, & much more.....

**911**



## Public Works.....

Sewage collection & processing, water processing & distribution, maintain electric service, fix pot holes, maintain & reconstruct public streets & curbs, maintain public brush pile, street signs, snow removal, storm drainage, cemetery services, City mowing, maintain City infrastructure, & much more.....

### Executive Staff & Contact Number

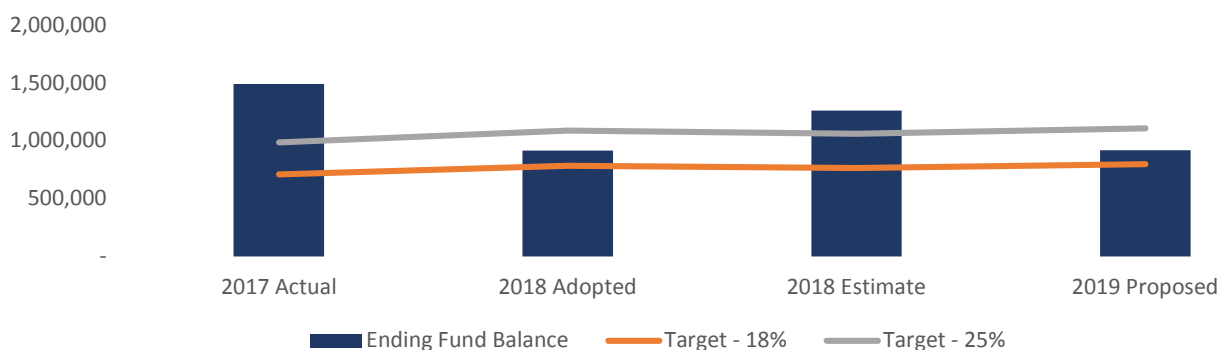
		785-542-2153
City Manager	Barack Matite	option 3
Assistant City Manager	Leslie Herring	option 3
City Clerk	Pam Schmeck	option 3
Parks & Recreation Director	Gary Scott	option 6
Fire Chief	Ken Keiter	option 4
Police Chief	Wes Lovett	option 5
IT Analyst	Adam Nichol	option 3
Director of Public Works	Branden Boyd	option 7

## 2019 General Fund Overview

# General Fund

General Fund Mill Levy 35.601

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Ad Valorem Tax	1,331,246	1,486,364	1,441,773	1,575,953
Vehicle Tax	164,155	192,979	165,650	175,650
Delinquent, Liquor & Franchise Tax	148,637	142,500	145,000	153,500
City Sales Tax	215,165	185,000	200,000	204,000
County Sales Tax	706,067	667,000	674,000	688,000
Parks, Recreation & Aquatics	305,437	298,100	299,100	299,136
Municipal Court & Police Fines	66,663	89,422	83,900	84,500
License, Permits & P&Z Fees	73,845	36,370	55,700	45,700
Utility Transfers	787,243	847,243	847,243	780,000
Other Revenue	118,921	80,680	108,282	71,400
<b>Total Revenues</b>	<b>3,917,379</b>	<b>4,025,658</b>	<b>4,020,648</b>	<b>4,077,839</b>
<b>Expenditures by Dept.</b>				
General Government	764,317	773,442	764,688	784,415
Community Development	217,546	335,296	325,205	326,196
Street & Cemetery	335,965	340,381	336,809	395,403
Fire & EMS	430,151	574,029	555,879	532,473
Parks & Recreation	597,618	560,204	552,617	581,994
Police & Municipal Court	1,323,377	1,462,773	1,407,601	1,488,301
Aquatics	115,912	139,653	143,437	132,783
Transfer CIP 4-mill	162,000	167,590	167,590	177,064
<b>Total Expenditures</b>	<b>3,946,886</b>	<b>4,353,368</b>	<b>4,253,825</b>	<b>4,418,630</b>
Surplus or Deficit	(29,507)	(327,710)	(233,177)	(340,791)
Beginning Balance	1,521,475	1,241,480	1,491,968	1,258,791
<b>Ending Fund Balance</b>	<b>1,491,968</b>	<b>913,770</b>	<b>1,258,791</b>	<b>918,000</b>



<b>Target Fund Balance</b>				
18%	710,439	783,606	765,689	795,353
25%	986,721	1,088,342	1,063,456	1,104,658

# General Fund

## General Fund Expenditures by Category

	2017 Actual	2018 Adopted	2018 <i>Estimate</i>	2019 <i>Proposed</i>
<b>Expenditures by Category</b>				
Personnel	2,560,844	2,785,567	2,730,091	2,870,152
Contractual	619,797	633,225	623,015	684,155
Commodities	338,403	392,050	351,884	349,652
Capital Outlay	154,111	253,840	253,030	221,932
Debt Service	111,731	121,096	123,000	115,676
Pass Through Fees	-	-	5,214	-
Transfer CIP (4-mill)	162,000	167,590	167,590	177,064
<b>Total Expenditures</b>	<b>3,946,886</b>	<b>4,353,368</b>	<b>4,253,825</b>	<b>4,418,630</b>

## General Fund Capital Outlay

### *General Government Department*

	2018 Adopted	2018 <i>Estimate</i>	2019 <i>Proposed</i>
AD1724 Payroll time-tracking software & hardware	9,900	19,929	-
AD1720 IT hardware and software	10,000	10,000	10,000

### *Community Development Department*

AD1831 Economic development	20,000	20,000	20,000
AD1832 Downtown and residential grant program	20,000	20,000	20,000
AD1729 Truck for Code Enforcement Dept.	15,000	22,394	-
AD1726 Compensation and classification study	20,000	21,500	-
AD1603 Entry sign (10th and Cedar St.)	21,000	21,000	-
AD1605 Large format printer ( <i>split 4 ways</i> )	-	-	2,625
AD1728 City comprehensive plan	-	-	44,000

### *Street & Cemetery Department*

PW1766 Skid loader sweeper attachment ( <i>split 4 ways</i> )	1,350	1,075	-
PW1769 48" mower ( <i>changed to 21" mower</i> )	7,440	4,000	-
PW1809 AutoCAD software ( <i>split 4 ways</i> )	-	-	2,250
PW1802 Fuel service management system ( <i>split 4 ways</i> )	-	-	10,069
PW1829 GPS/GIS System ( <i>split 4 ways</i> )	-	-	5,180
PW1805 Hydro-seeder ( <i>split 4 ways</i> )	-	-	4,334
PW1808 Vehicle lift - 18,000 lb capacity ( <i>split 4 ways</i> )	-	-	10,284

### *Fire & EMS Department*

FD1615 Fire hose and nozzles - replacement	10,000	10,000	10,000
FD1736 Equipment for new fire pumper truck	13,751	13,751	-
FD1606 Tough books (3)	16,500	16,500	-
FD1734 Five year strategic plan	16,100	16,100	-
FD1628 SCBA, mask and cylinders (18)	23,799	23,799	39,665

(capital outlay continued on next page)



# General Fund

## General Fund Capital Outlay *(continued)*

		2018 Adopted	2018 Estimate	2019 Proposed
<i>Police Department</i>				
PD1706	Police Chief SUV	18,000	-	27,525
<i>Recreation Department</i>				
PR1617	Fitness equipment replacement	10,000	10,000	10,000
PR1625	Paint gymnasium	5,000	5,000	-
<i>Aquatics Department</i>				
AQ1602	Pool pump	6,000	5,376	6,000
AQ1608	Animal slide	10,000	12,606	-
<i>Total General Fund Capital Outlay</i>		<b>253,840</b>	<b>253,030</b>	<b>221,932</b>

## General Fund 2019 Highlights

### Revenue

Estimated assessed valuation is \$44,266,917 (6% increase - one mill generates \$44,267 in revenue).

The current mill levy of 39.499 remains flat for the proposed 2019 budget.

The General Fund mill levy increases by .128 mills reallocated from B&I Fund.

Estimated 2% increase in City and County sales tax revenue.

Ending fund balance remains within the 18% to 25% reserve fund policy.

### Expenditures

Personnel wages include a 2% increase.

No additional personnel proposed for 2019 budget.

Proposed 2019 budget projects \$340,791 in fund balance expenditures.

### Debt

### Payment Due in 2019

Financial software internal loan	14,765	ends 2019
John Deere Financial lease purchase	6,506	ends 2021
GOB 2016-A (fire pumper)	51,575	ends 2026
Fire Chief SUV internal loan	17,878	ends 2020
Police patrol vehicle (2) internal loan	19,000	ends 2020
Taser International taser lease	5,952	ends 2019
	<b>115,676</b>	

*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
01-010-4001	Ad Valorem Taxes	1,486,364	1,441,773	1,575,953
01-010-4002	Delinquent Taxes	13,000	12,500	12,500
01-010-4070	Motor Vehicle Tax	186,209	160,000	170,000
01-010-4071	Recreational Vehicle Tax	2,288	2,000	2,000
01-010-4073	Commercial Vehicle Tax	2,532	1,700	1,700
01-010-4074	Watercraft Tax	1,119	1,119	1,119
01-010-4075	Big Truck Tax	831	831	831
01-010-4100	City Sales Tax	150,000	160,000	162,000
01-010-4101	City Compensating Use Tax	35,000	40,000	42,000
01-010-4105	County Sales Tax	600,000	605,000	615,000
01-010-4106	County Compensating Use Tax	67,000	69,000	73,000
01-010-4120	Franchise Tax - Gas	68,000	75,000	75,000
01-010-4121	Franchise Tax - Cable TV	43,000	45,000	45,000
01-010-4122	Franchise Tax - Telephone	4,500	4,000	4,000
01-010-4210	Liquor Tax	7,000	8,500	8,500
01-010-4501	Licenses and Permits	30,370	50,000	40,000
01-010-4506	Contractor License Fee	3,500	3,500	3,500
01-010-5101	Cemetery Grave Openings	4,500	4,500	4,500
01-010-5102	Sale of Cemetery Lots	4,000	4,000	4,000
01-010-5201	Temporary Occupancy Fees	1,000	200	200
01-010-5202	Site Plan Review Fees	1,000	1,500	1,500
01-010-5204	Planning & Zoning Fees	500	500	500
01-010-5603	Dog Control Fines	1,500	1,200	1,200
01-010-5801	Interest Earnings	7,500	7,500	7,500
01-010-5804	Tower Rental	18,630	21,400	21,400
01-010-5805	Building Rental	250	-	-
01-010-5899	Other - Miscellaneous	7,500	25,885	-
01-010-5915	Transfer From Refuse Fund	-	-	30,000
01-010-5920	Transfer From Electric Fund	682,484	682,484	600,000
01-010-5930	Transfer From Water Fund	60,000	60,000	75,000
01-010-5940	Transfer From Sewer Fund	104,759	104,759	75,000
<b>Total General Government Revenue</b>		<b>3,594,336</b>	<b>3,593,851</b>	<b>3,652,903</b>
<b>Community Development Revenue</b>				
01-025-5803	Dg Co Historical Society Wage	12,800	12,800	12,800
<b>Total Community Dev. Revenue</b>		<b>12,800</b>	<b>12,800</b>	<b>12,800</b>
<b>Street &amp; Cemetery Revenue</b>				
01-030-5896	Pass Through Fees	-	2,157	-
<b>Total Street &amp; Cemetery Revenue</b>		<b>-</b>	<b>2,157</b>	<b>-</b>

*General Fund Line-Item Detail*

# General Fund

2018  
Adopted

2018  
Estimate

2019  
Requested

## Fire & EMS Revenue

01-035-5303	EMS Fees	21,000	20,000	20,000
01-035-5899	Other - Miscellaneous	-	-	-
<b>Total Fire &amp; EMS Revenue</b>		<b>21,000</b>	<b>20,000</b>	<b>20,000</b>

## Parks Revenue

01-040-5073	Park Rental Fees	3,600	3,600	3,636
01-040-5803	Donations	-	-	-
<b>Total Parks Revenue</b>		<b>3,600</b>	<b>3,600</b>	<b>3,636</b>

## Police Revenue

01-045-4210	Liquor Tax	7,000	8,500	8,500
01-045-4251	State Grants	3,000	-	-
01-045-5601	Municipal Court Fines	89,422	83,000	84,000
01-045-5604	Officer Training Fees	-	900	500
01-045-5802	Returned Check Fees	-	40	-
01-045-5803	Donations (DARE)	-	300	-
<b>Total Police Revenue</b>		<b>99,422</b>	<b>92,740</b>	<b>93,000</b>

## Recreation Revenue

01-055-5001	Recreation Adult Sports Fees	4,500	3,500	3,500
01-055-5002	Recreation Youth Sports Fees	35,000	35,000	35,000
01-055-5003	Recreation Daily Fees	2,500	2,500	2,500
01-055-5004	Recreation Afterschool Program	60,000	65,000	65,000
01-055-5005	Special Event Fees	10,000	9,000	9,000
01-055-5006	Recreation Room Rental Fees	15,000	15,000	15,000
01-055-5007	Recreation Summer Camp Fees	45,000	45,000	45,000
01-055-5008	Recreation Sponsors	4,200	4,200	4,200
01-055-5031	Wellness Membership Fees	65,000	63,000	63,000
<b>Total Recreation Revenue</b>		<b>241,200</b>	<b>242,200</b>	<b>242,200</b>

## Aquatics Revenue

01-060-5051	Aquatics Daily Admission Fees	19,000	19,000	19,000
01-060-5052	Aquatics Membership Fees	20,000	20,000	20,000
01-060-5053	Aquatics Lesson Fees	9,500	9,500	9,500
01-060-5054	Aquatics Pool Party Fees	4,000	4,000	4,000
01-060-5055	Aquatics Concessions	800	800	800
<b>Total Aquatic Revenue</b>		<b>53,300</b>	<b>53,300</b>	<b>53,300</b>

<b>Total Revenue</b>	<b>4,025,658</b>	<b>4,020,648</b>	<b>4,077,839</b>
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*General Fund Line-Item Detail*

<i>General Fund</i>		2018 Adopted	2018 Estimate	2019 Requested
<b>General Government Department</b>				
01-015-6001	Wages and Salaries	406,004	402,640	399,551
01-015-6002	Part-Time Wages	58,399	53,057	52,870
01-015-6004	Overtime Wages	800	1,100	1,500
01-015-6005	Uniform Expense	850	850	850
01-015-6020	Social Security/Medicare	35,588	34,945	34,725
01-015-6021	KPERS	38,199	38,673	42,431
01-015-6023	Health Insurance	55,544	49,800	55,416
01-015-6024	Unemployment	1,163	1,142	1,135
01-015-6025	Workers Compensation	1,630	1,372	1,044
<b>Total Personnel</b>		<b>598,177</b>	<b>583,579</b>	<b>589,522</b>
01-015-6206	Natural Gas	1,000	1,500	1,590
01-015-6208	Data Services	12,500	16,500	17,500
01-015-6251	Travel & Training	7,000	7,000	10,000
01-015-6252	Governing Body Training	4,000	1,000	2,500
01-015-6253	Staff Activity Services	8,000	8,000	11,000
01-015-6301	Postage & Shipping	5,300	5,300	5,300
01-015-6302	Transaction Fees	100	1,000	1,000
01-015-6303	Dues, Members, Subs, Permits	4,200	4,500	5,000
01-015-6452	Publication Services	3,250	3,000	2,500
01-015-6501	Insurance Premiums	7,000	8,489	8,828
01-015-6601	Legal Services	25,000	25,000	25,000
01-015-6603	Financial Services	11,000	15,000	15,315
01-015-6604	Planning Services	5,000	500	500
01-015-6605	Engineering Services	5,000	500	500
01-015-6611	Medical Services	-	-	100
01-015-6614	Printing & Copying Services	8,000	9,076	10,000
01-015-6616	Pest Control Services	700	700	750
01-015-6618	Mowing Services	3,900	3,500	3,574
01-015-6699	Other Professional Services	3,000	250	250
01-015-6702	Equipment Rental	700	700	700
01-015-6802	Building & Grounds Services	2,500	8,000	2,500
01-015-6871	Vehicle & Equip Repair Services	1,000	300	300
01-015-6999	Other Contractual Services	3,000	2,000	2,042
01-015-cont	Contingency	-	-	31,030
<b>Total Contractual</b>		<b>121,150</b>	<b>121,815</b>	<b>157,778</b>
01-015-7001	Office Supplies	4,500	7,300	6,000
01-015-7301	Building & Grounds Supplies	4,500	4,000	3,000
01-015-7501	Vehicle & Equipment Parts	100	100	100
01-015-7551	Gasoline (Fuel)	350	200	250
01-015-7999	Other Supplies & Equipment	10,000	3,000	3,000
<b>Total Commodities</b>		<b>19,450</b>	<b>14,600</b>	<b>12,350</b>



*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>General Government Dept. continued</b>				
01-015-8999	Payroll time software & hardware	9,900	19,929	-
01-015-8999	IT hardware & software	10,000	10,000	10,000
<b>Total Capital Outlay</b>		<b>19,900</b>	<b>29,929</b>	<b>10,000</b>
01-015-9011	Financial software internal loan	14,765	14,765	14,765
<b>Total Debt Service</b>		<b>14,765</b>	<b>14,765</b>	<b>14,765</b>
01-015-9260	Transfer to CIP	167,590	167,590	177,064
<b>Total Transfers</b>		<b>167,590</b>	<b>167,590</b>	<b>177,064</b>
<b>Total General Govt. Expenditures</b>		<b>941,032</b>	<b>932,278</b>	<b>961,479</b>
<b>Community Development Dept.</b>				
01-025-6001	Wages and Salaries	93,948	95,229	97,514
01-025-6004	Overtime Wages	200	820	800
01-025-6005	Uniform Expense	100	100	250
01-025-6020	Social Security/Medicare	7,202	7,348	7,521
01-025-6021	KPERS	8,465	9,019	10,215
01-025-6023	Health Insurance	17,571	16,302	18,258
01-025-6024	Unemployment	235	240	246
01-025-6025	Workers Compensation	3,225	3,096	3,750
<b>Total Personnel</b>		<b>130,946</b>	<b>132,154</b>	<b>138,554</b>
01-025-6206	Natural Gas	1,900	2,300	2,438
01-025-6207	Cellular Telephone	700	750	766
01-025-6208	Data Services	10,700	10,700	10,925
01-025-6251	Travel & Training	2,400	3,000	3,063
01-025-6253	Staff Activity Services	200	250	250
01-025-6301	Postage & Shipping	-	300	306
01-025-6303	Dues, Subs, Permits, License	1,100	1,300	1,327
01-025-6452	Publication Services	2,000	750	766
01-025-6501	Insurance Premiums	3,000	3,000	3,120
01-025-6601	Legal Services	7,000	1,500	3,000
01-025-6603	Financial Services	3,000	1,000	2,000
01-025-6604	Planning Services	25,000	25,000	25,000
01-025-6605	Engineering Services	15,000	1,000	1,000
01-025-6606	Community Dev. Grant Services	-	-	10,000
01-025-6611	Medical Services	-	-	50
01-025-6614	Printing & Copying Services	3,000	3,000	7,300
01-025-6616	Pest Control Services	-	300	306
01-025-6626	CVB & Chamber Services	20,000	20,000	20,000
01-025-6699	Other Professional Services	1,500	500	500
01-025-6802	Building & Grounds Services	1,200	5,500	1,200
01-025-6871	Vehicle & Equip Repair Services	100	100	100
01-025-6999	Other Contractual Services	1,000	500	
<b>Total Contractual</b>		<b>98,800</b>	<b>80,750</b>	<b>93,417</b>

*General Fund Line-Item Detail*

<i>General Fund</i>		2018 Adopted	2018 Estimate	2019 Requested
<b>Community Development Dept. continued</b>				
01-025-7001	Office Supplies	1,200	1,500	1,500
01-025-7103	Event & Program Supplies	3,500	1,000	1,500
01-025-7301	Building & Grounds Supplies	750	750	1,000
01-025-7501	Vehicle & Equipment Parts	300	300	300
01-025-7551	Gasoline (Fuel)	1,800	1,800	1,800
01-025-7999	Other Supplies & Equipment	2,000	1,500	1,500
<b>Total Commodities</b>		<b>9,550</b>	<b>6,850</b>	<b>7,600</b>
01-025-8300	Economic Development Plan	20,000	20,000	20,000
01-025-8308	Downtown/Res Grant Program	20,000	20,000	20,000
01-025-8896	Pass Through Expense	-	557	-
01-025-8999	Truck for code enforcement	15,000	22,394	-
01-025-8999	KIP Printer wide (split 4 ways)	-	-	2,625
01-025-8999	Compensation & classification	20,000	21,500	-
01-025-8999	Comprehensive plan update	-	-	44,000
01-025-8999	Entry sign (10th & Cedar St)	21,000	21,000	-
<b>Total Capital Outlay</b>		<b>96,000</b>	<b>105,451</b>	<b>86,625</b>
<b>Total Community Dev. Expenditures</b>		<b>335,296</b>	<b>325,205</b>	<b>326,196</b>
<b>Street &amp; Cemetery Department</b>				
01-030-6001	Wages and Salaries	85,386	80,502	102,692
01-030-6002	Part-Time Wages	13,700	13,700	13,700
01-030-6004	Overtime Wages	1,000	1,000	3,000
01-030-6005	Uniform Expense	1,000	1,000	1,200
01-030-6020	Social Security/Medicare	7,657	7,283	9,133
01-030-6021	KPERS	8,112	7,653	10,981
01-030-6023	Health Insurance	12,910	16,163	20,302
01-030-6024	Unemployment	250	238	298
01-030-6025	Workers Compensation	6,793	8,631	10,324
<b>Total Personnel</b>		<b>136,808</b>	<b>136,170</b>	<b>171,630</b>
01-030-6206	Natural Gas	2,500	3,000	3,000
01-030-6207	Cellular Telephone	1,500	600	613
01-030-6208	Data Services	4,200	5,300	5,411
01-030-6251	Travel & Training	3,500	3,500	3,574
01-030-6452	Publication Services	500	500	511
01-030-6253	Staff Activity Services	-	500	500
01-030-6501	Insurance Premiums	14,000	14,000	14,294
01-030-6603	Financial Services	370	400	408
01-030-6605	Engineering Services	13,000	13,000	13,000
01-030-6611	Medical Services	300	300	306
01-030-6614	Printing & Copying Services	-	600	613
01-030-6618	Mowing Services	23,000	23,000	23,483
01-030-6620	Snow Removal Services	500	500	511
01-030-6702	Equipment Rental	900	1,200	1,225

*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>Street &amp; Cemetery Dept. continued</b>				
01-030-6802	Building & Grounds Services	1,500	1,500	1,532
01-030-6871	Vehicle & Equip Repair Services	5,750	8,000	8,000
01-030-6999	Other Contractual Services	1,500	4,016	2,000
<b>Total Contractual</b>		<b>73,020</b>	<b>79,916</b>	<b>78,979</b>
01-030-7001	Office Supplies	250	1,000	600
01-030-7205	Street Materials & Supplies	23,800	22,484	23,800
01-030-7209	Cemetery Supplies	20,000	10,000	10,000
01-030-7301	Building & Grounds Supplies	1,000	3,000	3,063
01-030-7401	Salt, Sand & Gravel	8,000	6,000	5,000
01-030-7501	Vehicle & Equipment Parts	25,000	25,000	25,525
01-030-7504	Tools & Shop Supplies	6,000	7,500	7,658
01-030-7551	Gasoline (Fuel)	25,000	25,000	25,525
01-030-7999	Other Supplies & Equipment	5,000	5,000	5,000
<b>Total Commodities</b>		<b>114,050</b>	<b>104,984</b>	<b>106,171</b>
01-030-8896	Pass Through Fees	-	4,157	-
01-030-8999	Sweeper attach (split 4 ways)	1,350	1,075	-
01-030-8999	Fuel service mgmt (split 4 ways)	-	-	10,069
01-030-8999	48" mower to 21" walk behind	7,440	4,000	-
01-030-8999	GIS/GPS (split 4 ways)	-	-	5,180
01-030-8999	Hydro-seeder (split 4 ways)	-	-	4,334
01-030-8999	Vehicle lift 18k lb (split 4 ways)	-	-	10,284
01-030-8999	Carlson software (split 4 ways)	-	-	2,250
<b>Total Capital Outlay</b>		<b>8,790</b>	<b>9,232</b>	<b>32,117</b>
01-030-9011	John Deere Financial	7,713	6,506	6,506
<b>Total Debt Service</b>		<b>7,713</b>	<b>6,506</b>	<b>6,506</b>
<b>Total Street &amp; Cemetery Expenditures</b>		<b>340,381</b>	<b>336,809</b>	<b>395,403</b>
<b>Fire/EMS Department</b>				
01-035-6001	Wages and Salaries	133,876	133,875	128,553
01-035-6002	Part-Time Wages	94,000	85,000	94,000
01-035-6004	Overtime Wages	100	100	-
01-035-6005	Uniform Expense	23,250	20,000	20,000
01-035-6020	Social Security/Medicare	17,440	16,843	17,025
01-035-6021	KPERS	750	750	-
01-035-6022	KP&F	10,998	10,998	11,793
01-035-6023	Health Insurance	18,270	16,955	17,527
01-035-6024	Unemployment	570	550	556
01-035-6025	Workers Compensation	11,986	9,285	13,309
<b>Total Personnel</b>		<b>311,240</b>	<b>294,356</b>	<b>302,763</b>

*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<i>Fire/EMS Department continued</i>				
01-035-6206	Natural Gas	1,100	3,000	3,180
01-035-6207	Cellular Telephone	900	2,100	2,144
01-035-6208	Data Services	12,000	12,500	12,763
01-035-6251	Travel & Training	5,000	5,000	5,000
01-035-6253	Staff Activity Services	250	750	750
01-035-6301	Postage & Shipping	-	200	204
01-035-6303	Dues, Subs, Permits, License	1,400	1,400	1,429
01-035-6501	Insurance Premiums	12,000	12,000	12,480
01-035-6601	Legal Services	500	100	102
01-035-6603	Financial Services	620	700	715
01-035-6611	Medical Services	2,500	3,420	3,492
01-035-6614	Printing & Copying Services	2,000	2,000	2,042
01-035-6616	Pest Control Services	650	650	664
01-035-6618	Mowing Services	3,000	3,400	3,471
01-035-6624	Dispatch Services	12,500	12,500	12,500
01-035-6627	Protective Equipment Testing	3,000	3,000	3,000
01-035-6699	Other Professional Services	4,800	3,500	3,574
01-035-6802	Building & Grounds Services	12,200	8,000	8,168
01-035-6871	Vehicle & Equip Repair Services	3,000	3,000	3,063
01-035-6999	Other Contractual Services	1,500	1,500	1,532
<b>Total Contractual</b>		<b>78,920</b>	<b>78,720</b>	<b>80,272</b>
01-035-7001	Office Supplies	2,000	2,000	2,000
01-035-7003	Educational Supplies	1,500	1,500	1,532
01-035-7103	Event & Program Supplies	500	500	511
01-035-7301	Building & Grounds Supplies	4,500	3,000	3,063
01-035-7501	Vehicle & Equip Parts	8,000	8,000	8,168
01-035-7504	Tools & Shop Supplies	200	500	511
01-035-7507	Training Supplies	1,500	1,500	1,500
01-035-7509	Public Safety Equipment	9,000	9,000	6,619
01-035-7551	Gasoline (Fuel)	5,000	5,000	5,105
01-035-7999	Other Supplies & Equipment	1,300	1,300	1,313
<b>Total Commodities</b>		<b>33,500</b>	<b>32,300</b>	<b>30,321</b>
01-035-8999	Fire hose & nozzles	10,000	10,000	10,000
01-035-8999	Equipment for new pumper truck	13,751	13,751	-
01-035-8999	Tough books (3)	16,500	16,500	-
01-035-8999	Strategic plan 5-yr	16,100	16,100	-
01-035-8999	SCBA, mask and cylinders (18)	23,799	23,799	39,665
<b>Total Capital Outlay</b>		<b>80,150</b>	<b>80,150</b>	<b>49,665</b>
01-035-9001	GOB Series 2016-A	52,475	52,475	51,575
01-035-9011	Chief SUV internal loan	17,744	17,878	17,878
<b>Total Debt Service</b>		<b>70,219</b>	<b>70,353</b>	<b>69,453</b>
<b>Total Fire &amp; EMS Expenditures</b>		<b>574,029</b>	<b>555,879</b>	<b>532,473</b>



*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>Park Department</b>				
01-040-6001	Wages and Salaries	10,656	9,882	10,502
01-040-6002	Part-Time Wages	11,220	11,220	11,220
01-040-6004	Overtime Wages	-	100	100
01-040-6005	Uniform Expense	100	100	100
01-040-6020	Social Security/Medicare	1,681	1,614	1,669
01-040-6021	KPERS	1,010	928	1,102
01-040-6023	Health Insurance	2,774	2,450	2,883
01-040-6024	Unemployment	55	53	55
01-040-6025	Workers Compensation	712	712	813
<b>Total Personnel</b>		<b>28,208</b>	<b>27,059</b>	<b>28,444</b>
01-040-6208	Data Services	700	-	-
01-040-6303	Dues, Subs, Permits, License	-	320	400
01-040-6604	Planning Services	-	2,720	2,500
01-040-6611	Medical Services	100	100	100
01-040-6802	Park Grounds Services	7,500	5,000	5,000
01-040-6871	Vehicle & Equip Repair Services	150	150	150
<b>Total Contractual</b>		<b>8,450</b>	<b>8,290</b>	<b>8,150</b>
01-040-7207	Park Equipment	5,000	5,000	5,000
01-040-7301	Park Grounds Supplies	10,000	10,000	10,000
01-040-7501	Vehicle & Equipment Parts	600	2,000	1,000
01-040-7504	Tools & Shop Supplies	100	100	100
01-040-7551	Gasoline (Fuel)	3,000	3,000	3,000
01-040-7999	Other Supplies & Equipment	200	200	200
<b>Total Commodities</b>		<b>18,900</b>	<b>20,300</b>	<b>19,300</b>
<b>Total Park Expenditures</b>		<b>55,558</b>	<b>55,649</b>	<b>55,894</b>
<b>Police Department</b>				
01-045-6001	Wages and Salaries	654,474	630,468	643,340
01-045-6002	Part-Time Wages	17,000	30,360	37,367
01-045-6004	Overtime Wages	70,000	75,000	75,000
01-045-6005	Uniform Expense	15,000	15,000	10,000
01-045-6020	Social Security/Medicare	56,723	56,291	57,812
01-045-6021	KPERS	740	2,183	2,116
01-045-6022	KP&F	143,163	140,144	151,498
01-045-6023	Health Insurance	106,785	94,950	109,332
01-045-6024	Unemployment	1,854	1,840	1,889
01-045-6025	Workers Compensation	19,815	15,771	22,275
<b>Total Personnel</b>		<b>1,085,554</b>	<b>1,062,007</b>	<b>1,110,629</b>

*General Fund Line-Item Detail*

<i>General Fund</i>		2018 Adopted	2018 Estimate	2019 Requested
<i>Police Department continued</i>				
01-045-6206	Natural Gas	1,000	1,800	1,908
01-045-6207	Cellular Telephone	12,500	13,000	13,273
01-045-6208	Data Services	20,000	20,000	20,420
01-045-6251	Travel & Training	10,000	10,000	10,210
01-045-6253	Staff Activity Services	500	500	511
01-045-6301	Postage & Shipping	150	150	153
01-045-6302	Transaction Fees	2,000	2,000	2,042
01-045-6303	Dues, Members, Subs, License	1,200	1,200	1,225
01-045-6305	Crime Stoppers fee	150	150	153
01-045-6501	Insurance Premiums	21,000	21,000	21,840
01-045-6603	Financial Services	2,620	2,800	2,859
01-045-6611	Medical Services	500	500	511
01-045-6614	Printing & Copying Services	2,200	2,200	2,246
01-045-6615	Inmate Housing Services	8,500	5,000	5,105
01-045-6616	Pest Control Services	600	600	613
01-045-6618	Mowing Services	3,200	3,200	3,267
01-045-6624	Dispatch Services	12,500	12,500	12,500
01-045-6699	Other Professional Services	1,700	1,700	1,736
01-045-6802	Building & Grounds Services	6,500	6,500	6,637
01-045-6871	Vehicle & Equip Repair Services	2,000	2,000	2,042
01-045-6999	Other Contractual Services	1,500	1,500	1,532
<b>Total Contractual</b>		<b>110,320</b>	<b>108,300</b>	<b>110,781</b>
01-045-7001	Office Supplies	2,000	3,300	3,300
01-045-7103	Event & Program Supplies	4,800	4,800	4,901
01-045-7104	Property and Evidence Supplies	1,700	1,700	1,700
01-045-7211	Animal Control Supplies	1,000	1,000	1,000
01-045-7301	Building & Grounds Supplies	2,500	2,000	2,042
01-045-7501	Vehicle & Equipment Parts	13,000	10,000	10,210
01-045-7504	Tools & Shop Supplies	200	750	766
01-045-7505	Firearm & Safety Supplies	17,000	12,000	14,575
01-045-7508	In-car Accessories	32,000	25,000	25,000
01-045-7551	Gasoline (Fuel)	23,000	23,000	23,483
01-045-7999	Other Supplies & Equipment	2,000	2,000	2,042
<b>Total Commodities</b>		<b>99,200</b>	<b>85,550</b>	<b>89,018</b>
01-045-8999	Police Chief SUV	18,000	-	27,525
<b>Total Capital Outlay</b>		<b>18,000</b>	<b>-</b>	<b>27,525</b>
01-045-9011	Ford Motor Credit	9,399	9,400	-
01-045-9011	Patrol vehicles (2) internal loan	19,000	19,000	19,000
01-045-9011	Taser lease	-	2,976	5,952
<b>Total Debt Service</b>		<b>28,399</b>	<b>31,376</b>	<b>24,952</b>
<b>Total Police Expenditures</b>		<b>1,341,473</b>	<b>1,287,233</b>	<b>1,362,905</b>

*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>Municipal Court Department</b>				
01-050-6001	Wages and Salaries	42,213	42,225	43,055
01-050-6004	Overtime Wages	500	500	500
01-050-6020	Social Security/Medicare	4,186	3,268	3,332
01-050-6021	KPERS	4,011	4,012	4,525
01-050-6023	Health Insurance	8,927	8,320	9,256
01-050-6024	Unemployment	137	107	109
01-050-6025	Workers Compensation	111	111	100
<b>Total Personnel</b>		<b>60,085</b>	<b>58,543</b>	<b>60,877</b>
01-050-6208	Data Services	3,200	3,300	5,369
01-050-6251	Travel & Training	500	500	500
01-050-6301	Postage and Shipping	50	50	50
01-050-6303	Dues, Members, Subs, License	75	75	100
01-050-6601	Legal Services	51,450	51,450	52,000
01-050-6603	Financial Services	190	200	200
01-050-6607	Court Reporting Services	5,500	6,000	6,000
<b>Total Contractual</b>		<b>60,965</b>	<b>61,575</b>	<b>64,219</b>
01-050-7001	Office Supplies	250	250	300
<b>Total Commodities</b>		<b>250</b>	<b>250</b>	<b>300</b>
<b>Total Municipal Court Expenditures</b>		<b>121,300</b>	<b>120,368</b>	<b>125,396</b>
<b>Recreation Department</b>				
01-055-6001	Wages and Salaries	149,545	153,899	157,651
01-055-6002	Part-Time Wages	122,400	122,400	131,315
01-055-6004	Overtime Wages	250	250	250
01-055-6005	Uniform Expense	300	500	500
01-055-6020	Social Security/Medicare	20,947	21,156	22,125
01-055-6021	KPERS	19,018	19,579	23,732
01-055-6023	Health Insurance	29,579	27,350	30,678
01-055-6024	Unemployment	685	691	723
01-055-6025	Workers Compensation	8,872	5,193	10,776
<b>Total Personnel</b>		<b>351,596</b>	<b>351,018</b>	<b>377,750</b>
01-055-6206	Natural Gas	5,000	7,500	7,950
01-055-6208	Data Services	13,200	14,000	14,294
01-055-6251	Travel & Training	5,000	5,000	5,000
01-055-6253	Staff Activity Services	50	250	250
01-055-6301	Postage & Shipping	-	150	153
01-055-6302	Transaction Fees	6,300	6,000	6,126
01-055-6303	Dues, Members, Subs, License	2,000	2,000	2,042
01-055-6452	Publication Services	50	100	102
01-055-6501	Insurance Premiums	17,000	17,000	17,680
01-055-6603	Financial Services	1,150	1,800	1,838
01-055-6611	Medical Services	1,200	1,200	1,225
01-055-6614	Printing & Copying Services	3,500	3,500	3,574

*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>Recreation Department continued</b>				
01-055-6616	Pest Control Services	600	600	613
01-055-6628	Event & Program Services	3,000	3,000	3,063
01-055-6699	Other Professional Services	250	-	-
01-055-6702	Equipment Rental	800	800	817
01-055-6802	Building & Grounds Services	11,800	13,000	18,000
01-055-6871	Vehicle & Equip Repair Services	3,500	1,000	1,021
01-055-6999	Other Contractual Services	1,000	500	511
<b>Total Contractual</b>		<b>75,400</b>	<b>77,400</b>	<b>84,258</b>
01-055-7001	Office Supplies	1,900	1,400	1,400
01-055-7101	Daycare Program Supplies	7,000	6,500	6,637
01-055-7103	Event & Program Supplies	20,200	15,000	15,315
01-055-7206	Sports Supplies	6,000	5,000	5,105
01-055-7301	Building & Grounds Supplies	12,300	10,000	10,210
01-055-7302	Janitorial Supplies	3,500	3,500	3,574
01-055-7501	Vehicle & Equipment Parts	2,000	1,500	1,500
01-055-7504	Tools & Shop Supplies	100	500	500
01-055-7506	Fireworks	7,500	7,500	7,658
01-055-7551	Gasoline (Fuel)	150	150	153
01-055-7999	Other Supplies & Equipment	2,000	2,000	2,042
<b>Total Commodities</b>		<b>62,650</b>	<b>53,050</b>	<b>54,093</b>
01-055-8896	Pass Through Fees	-	500	-
01-055-8999	Fitness room equipment replace	10,000	10,000	10,000
01-055-8999	Gymnasium paint	5,000	5,000	-
<b>Total Capital Outlay</b>		<b>15,000</b>	<b>15,500</b>	<b>10,000</b>
<b>Total Recreation Expenditures</b>		<b>504,646</b>	<b>496,968</b>	<b>526,100</b>
<b>Aquatics Department</b>				
01-060-6001	Wages and Salaries	10,979	9,882	10,820
01-060-6002	Part-Time Wages	59,160	63,000	65,127
01-060-6004	Over-time	100	100	100
01-060-6005	Uniform Expense	1,000	1,000	1,000
01-060-6020	Social Security/Medicare	5,373	5,583	5,818
01-060-6021	KPERS	1,031	928	1,124
01-060-6023	Health Insurance	2,858	2,450	2,970
01-060-6024	Unemployment	176	182	190
01-060-6025	Workers Compensation	2,276	2,080	2,834
<b>Total Personnel</b>		<b>82,953</b>	<b>85,205</b>	<b>89,983</b>



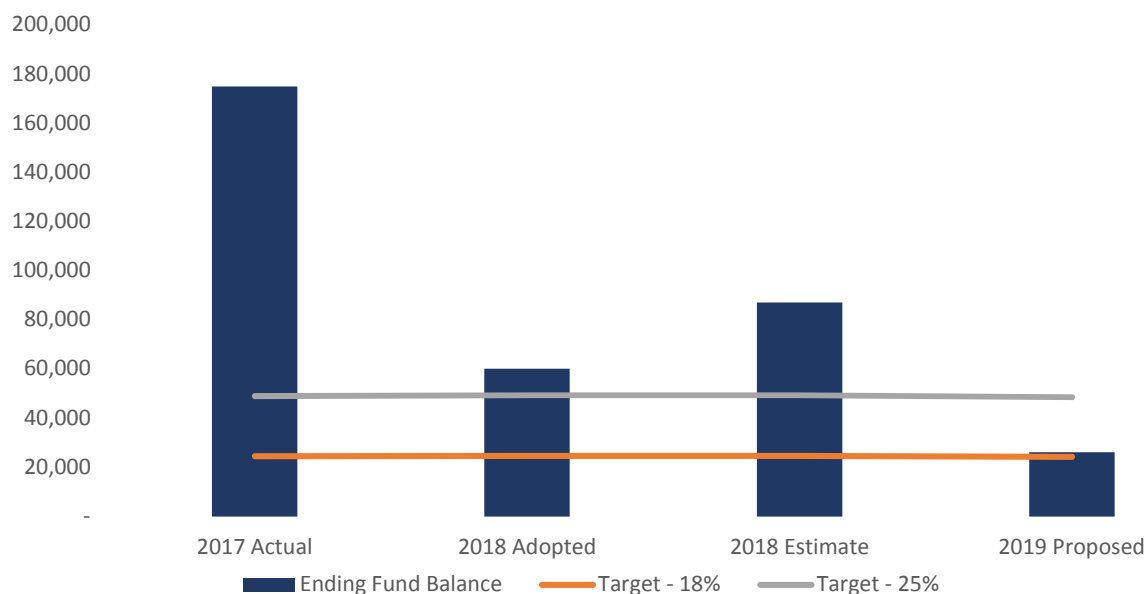
*General Fund Line-Item Detail*

<b>General Fund</b>		<b>2018 Adopted</b>	<b>2018 Estimate</b>	<b>2019 Requested</b>
<b>Aquatics Department continued</b>				
01-060-6251	Travel & Training	500	500	500
01-060-6303	Dues, Subs, Permits, License	100	400	400
01-060-6611	Medical Services	1,000	750	800
01-060-6804	Aquatics Maintenance Services	4,600	4,600	4,600
<b>Total Contractual</b>		<b>6,200</b>	<b>6,250</b>	<b>6,300</b>
01-060-7208	Aquatics Supplies	13,500	13,500	10,000
01-060-7405	Chlorine	18,000	17,000	17,000
01-060-7499	Other Chemicals	2,000	2,000	2,000
01-060-7999	Other Supplies & Equipment	1,000	1,500	1,500
<b>Total Commodities</b>		<b>34,500</b>	<b>34,000</b>	<b>30,500</b>
01-060-8999	Pool pump replacement	6,000	5,376	6,000
01-060-8999	Animal slide	10,000	12,606	-
<b>Total Capital Outlay</b>		<b>16,000</b>	<b>17,982</b>	<b>6,000</b>
<b>Total Aquatics Expenditures</b>		<b>139,653</b>	<b>143,437</b>	<b>132,783</b>
<b>Total Expenditures</b>		<b>4,353,368</b>	<b>4,253,825</b>	<b>4,418,630</b>
Surplus or Deficit		(327,710)	(233,177)	(340,791)
Beginning Balance		1,241,480	1,491,968	1,258,791
<b>Ending Fund Balance</b>		<b>913,770</b>	<b>1,258,791</b>	<b>918,000</b>
Assessed Value		41,898,727	41,900,745	44,266,917
General Fund Mill Levy		35.475	35.473	35.601
General Fund Levied Taxes		1,486,364	1,486,345	1,575,953

# Bond & Interest Fund

Bond &amp; Interest Fund Mill Levy 3.898

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Ad Valorem Tax	253,013	168,699	160,000	172,545
Sales Tax	215,165	185,000	200,000	204,000
Other Tax	46,605	42,331	44,856	47,251
<b>Total Revenues</b>	<b>514,783</b>	<b>396,030</b>	<b>404,856</b>	<b>423,796</b>
<b>Expenditures</b>				
GOB Series 2012-A (ends 2032)	180,680	178,180	178,180	180,680
GOB Series 2013-A (ends 2026)	287,946	293,146	293,146	293,146
GOB Series 2015-A (n/a)	21,375	21,375	21,375	11,000
<b>Total Expenditures</b>	<b>490,001</b>	<b>492,701</b>	<b>492,701</b>	<b>484,826</b>
Surplus or Deficit	24,782	(96,671)	(87,845)	(61,031)
Beginning Balance	150,094	156,671	174,876	87,031
<b>Ending Fund Balance</b>	<b>174,876</b>	<b>60,000</b>	<b>87,031</b>	<b>26,000</b>



## Target Fund Balance

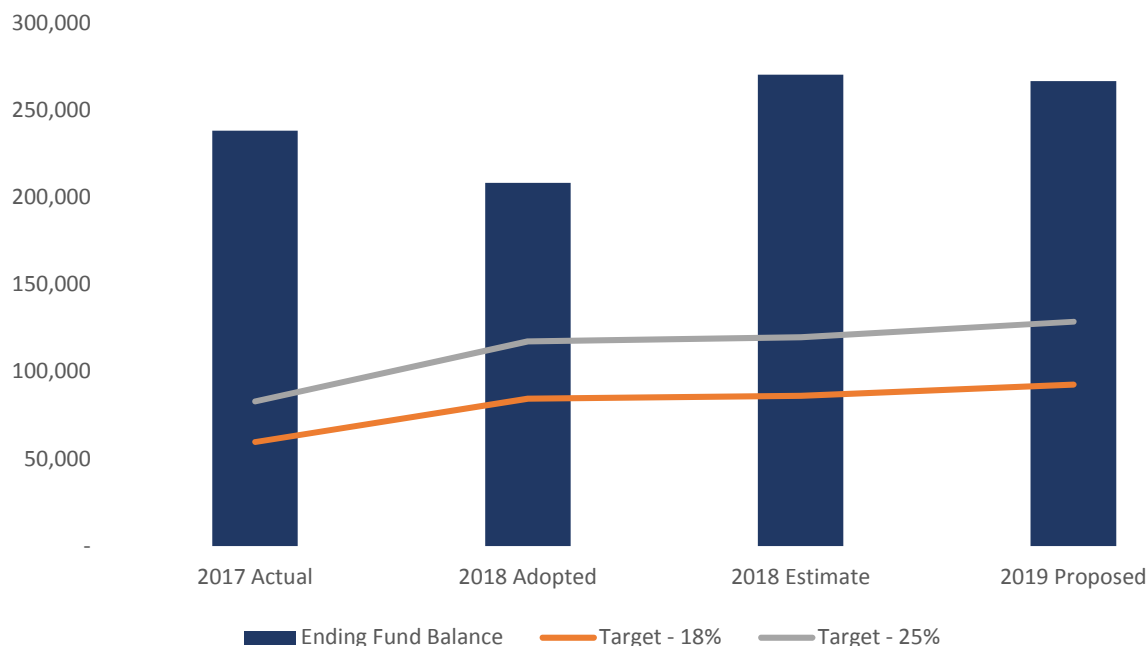
5%	24,500	24,635	24,635	24,241
10%	49,000	49,270	49,270	48,483

*Bond & Interest Line-Item Detail*

<b>Bond &amp; Interest</b>		<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Proposed</b>
10-100-4001	Ad Valorem Tax	168,699	160,000	172,546
10-100-4002	Delinquent Tax	3,800	3,500	3,800
10-100-4070	Motor Vehicle Tax	37,097	40,000	42,000
10-100-4071	Recreational Vehicle Tax	456	456	500
10-100-4073	Commercial Vehicle Tax	505	500	500
10-100-4074	Watercraft Tax	223	200	200
10-100-4075	Big Truck Tax	250	200	250
10-100-4100	City Sales Tax	150,000	160,000	162,000
10-100-4101	City Compensating Use Tax	35,000	40,000	42,000
<b>Total Revenue</b>		<b>396,030</b>	<b>404,856</b>	<b>423,796</b>
10-100-9001	GOB Series 2012-A (PSB)	178,180	178,180	180,680
15-150-6301	GOB Series 2013-A (P&R)	293,146	293,146	293,146
15-150-6452	GOB Series 2015-A (Nottingham)	21,375	21,375	11,000
<b>Total Expenditures</b>		<b>492,701</b>	<b>492,701</b>	<b>484,826</b>
Surplus or Deficit		(96,671)	(87,845)	(61,031)
Beginning Balance		156,671	174,876	87,031
<b>Ending Fund Balance</b>		<b>60,000</b>	<b>87,031</b>	<b>26,000</b>
<b>Assessed Value</b>		<b>41,898,727</b>	<b>41,900,745</b>	<b>44,266,917</b>
<b>Bond &amp; Interest Mill Levy</b>		<b>4.026</b>	<b>4.026</b>	<b>3.898</b>
<b>Bond &amp; Interest Levied Taxes</b>		<b>168,699</b>	<b>168,692</b>	<b>172,546</b>

# Refuse Fund

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Customer Sales	405,238	507,468	500,000	500,000
Other Revenues	15,793	4,500	11,300	11,300
<b>Total Revenues</b>	<b>421,032</b>	<b>511,968</b>	<b>511,300</b>	<b>511,300</b>
<b>Expenditures</b>				
<i>Contractual</i>				
Honey Creek Disposal Service	331,041	457,740	468,227	469,000
Other Contractual	935	12,000	11,000	16,000
Transfer to General Fund	-	-	-	30,000
<b>Total Expenditures</b>	<b>331,975</b>	<b>469,740</b>	<b>479,227</b>	<b>515,000</b>
Surplus or Deficit	89,056	42,228	32,073	(3,700)
Beginning Balance	149,155	166,055	238,211	270,285
<b>Ending Fund Balance</b>	<b>238,211</b>	<b>208,283</b>	<b>270,285</b>	<b>266,585</b>



## Target Fund Balance

18%	59,756	84,553	86,261	92,700
25%	82,994	117,435	119,807	128,750

# Refuse Fund

## Refuse Fund 2019 Highlights

### *Revenue*

No significant changes.

### *Expenditures*

The 2019 budget proposes a transfer to the General Fund of \$30,000 for administrative over-head costs.

Proposed \$15,000 in contractual services to fund the on-going pilot program that seeks alternative solutions that address issues at the brush dump.

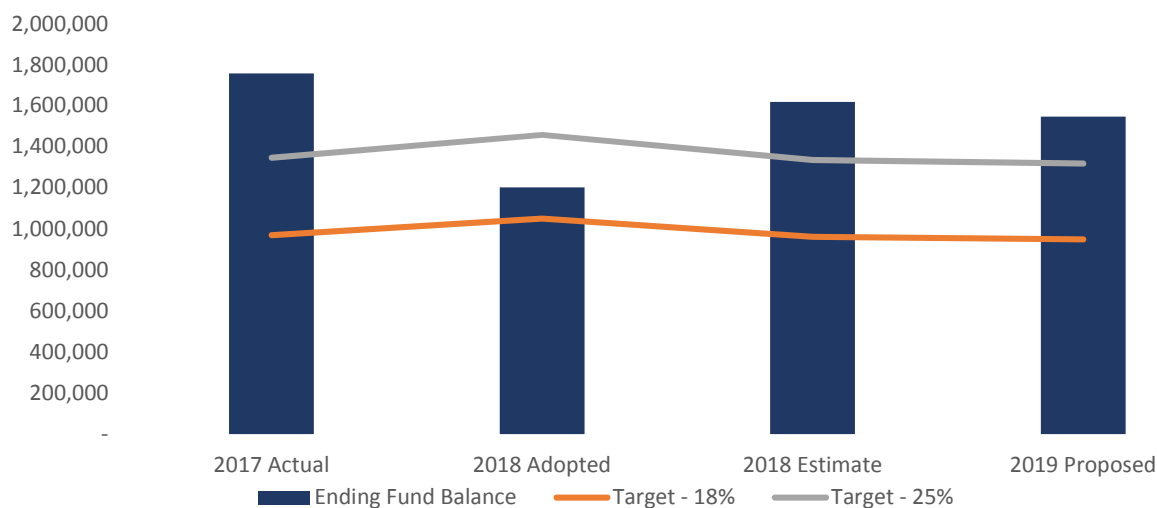


*Refuse Line-Item Detail*

<b>Refuse</b>		<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Proposed</b>
15-150-5401	Abatement Fees	2,000	4,000	4,000
15-150-5404	Trash Bag Tag Fees	300	300	300
15-150-5501	Customer Sales Receipts	507,468	500,000	500,000
15-150-5502	Customer Penalty Receipts	2,200	7,000	7,000
<b>Total Revenue</b>		<b>511,968</b>	<b>511,300</b>	<b>511,300</b>
15-150-6209	Refuse Services	457,740	468,227	469,000
15-150-6301	Postage & Shipping	900	900	900
15-150-6452	Publication Services	100	100	100
15-150-6625	Nuisance Abatement Services	10,000	10,000	15,000
<b>Total Contractual</b>		<b>468,740</b>	<b>479,227</b>	<b>485,000</b>
15-150-7999	Other Operating Supplies	1,000	-	-
<b>Total Commodities</b>		<b>1,000</b>	<b>-</b>	<b>-</b>
15-150-9201	Transfer to General Fund	-	-	30,000
<b>Total Transfers</b>		<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Total Expenditures</b>		<b>469,740</b>	<b>479,227</b>	<b>515,000</b>
Surplus or Deficit		42,228	32,073	(3,700)
Beginning Balance		166,055	238,211	270,285
<b>Ending Fund Balance</b>		<b>208,283</b>	<b>270,285</b>	<b>266,585</b>

# Electric Fund

	2017 Actual	2018 Adopted	2018 <i>Estimate</i>	2019 <i>Proposed</i>
<b>Revenues</b>				
Customer Sales	4,674,458	5,047,000	4,917,170	4,917,322
Other Revenues	339,157	275,210	289,710	286,160
<b>Total Revenues</b>	<b>5,013,615</b>	<b>5,322,210</b>	<b>5,206,880</b>	<b>5,203,482</b>
<b>Expenditures</b>				
Personnel	568,574	720,997	673,508	726,317
KCP&L Contract	2,362,896	2,700,000	2,184,912	2,045,839
KMEA Contract	921,421	950,000	1,016,036	1,060,863
Other Contractual	363,633	345,360	360,794	364,766
Commodities	132,536	116,000	119,000	128,500
Capital Outlay	172,894	152,700	142,900	209,478
Debt Service	162,145	167,410	166,203	138,572
Transfer to General Fund	682,484	682,484	682,484	600,000
Transfer to CIP	22,278	-	-	-
<b>Total Expenditures</b>	<b>5,388,861</b>	<b>5,834,951</b>	<b>5,345,837</b>	<b>5,274,335</b>
Surplus or Deficit	(375,246)	(512,741)	(138,957)	(70,853)
Beginning Balance	2,132,399	1,714,802	1,757,153	1,618,196
<b>Ending Fund Balance</b>	<b>1,757,153</b>	<b>1,202,061</b>	<b>1,618,196</b>	<b>1,547,343</b>



<b>Target Fund Balance</b>				
18%	969,995	1,050,291	962,251	949,380
25%	1,347,215	1,458,738	1,336,459	1,318,584

# Electric Fund

Electric Fund Capital Outlay		2018	2018	2019
		Adopted	Estimate	Proposed
PW1709	Electric pole replacement	20,000	20,000	20,000
PW1766	Skid loader sweeper attachment	2,700	2,150	-
PW1751	Intech Park electric phase II	50,000	14,500	45,000
PW1753	Upgrade Hunters Ridge electric	30,000	60,000	50,000
PW1760	Downtown circuit wire replacement	50,000	50,000	50,000
	<i>Received credit for Christmas décor (2015)</i>	-	(3,750)	-
PW1809	Carlson Software - TO 12 <i>(split 4 ways)</i>	-	-	2,250
PW1829	Large format printer <i>(split 4 ways)</i>	-	-	2,625
PW1673	Electric infrastructure study	-	-	25,000
PW1802	Fuel service management system <i>(split 4 ways)</i>	-	-	2,517
PW1805	Hydro-seeder <i>(split 4 ways)</i>	-	-	4,334
PW1808	Vehicle lift - 18,000 lb capacity <i>(split 4 ways)</i>	-	-	2,572
PW1829	GIS-GPS System <i>(split 4 ways)</i>	-	-	5,180
<b>Total Electric Fund Capital Outlay</b>		<b>152,700</b>	<b>142,900</b>	<b>209,478</b>

## Electric Fund 2019 Highlights

### Revenue

No rate increase proposed for the 2019 budget.

Projected 2019 fund balance to be above the 18% to 25% reserve policy target.

### Expenditures

June 1, 2018, the power supply costs from KCP&L decreased as a result of the merger between KCP&L & Westar. The City renegotiated a new 10 year contract with KCP&L.

The proposed transfer to General Fund decreases 12%.

Proposed capital outlay includes a facility study that will project rates and capital needs for the next 10 - 20 years.

Proposed 2019 budget projects \$70,853 in fund balance expenditures.

### Debt

#### Payment Due in 2019

GOB Series 2010-A (meter project)	75,575	ends 2031
US Bank lease (water meter project-elec portion)	33,186	ends 2030
John Deere Financial lease purchase	6,506	ends 2021
Financial software internal loan	23,305	ends 2019
	<b>138,572</b>	

*Electric Fund Line-Item Detail*

<i><b>Electric Fund</b></i>		2018 Budget	2018 Estimate	2019 Proposed
20-200-4100	City Sales Tax	65,000	65,000	65,000
20-200-4105	County Sales Tax	44,510	44,510	44,510
20-200-4107	State Sales Tax	45,000	45,000	45,000
20-200-4501	Licenses and Permits	5,000	13,000	9,000
20-200-4506	Contractor License Fee	700	700	700
20-200-5402	Door Hanger Fees	20,000	20,000	20,000
20-200-5403	Reconnect Fees	2,500	4,500	4,000
20-200-5501	Customer Sales Receipts	5,047,000	4,917,170	4,917,322
20-200-5502	Customer Penalty Receipts	70,000	75,000	75,750
20-200-5506	New Resident Fee	12,000	12,000	12,120
20-200-5801	Interest Earnings	8,000	8,000	8,080
20-200-5802	Returned Check Fees	2,500	2,000	2,000
<b>Total Revenue</b>		<b>5,322,210</b>	<b>5,206,880</b>	<b>5,203,482</b>
20-200-6001	Wages and Salaries	497,530	460,303	491,059
20-200-6002	Part-Time Wages	15,360	4,200	4,200
20-200-6004	Overtime Wages	5,000	7,000	7,500
20-200-6005	Uniform Expense	5,000	5,000	5,000
20-200-6020	Social Security/Medicare	40,794	36,070	38,461
20-200-6021	KPERS	56,883	52,134	62,236
20-200-6023	Health Insurance	80,138	91,330	93,794
20-200-6024	Unemployment	1,333	1,179	1,257
20-200-6025	Workers Compensation	18,959	16,292	22,810
<b>Total Personnel</b>		<b>720,997</b>	<b>673,508</b>	<b>726,317</b>
20-200-6202	KCP&L Contract	2,700,000	2,184,912	2,045,839
20-200-6203	KMEA Contract	950,000	1,016,036	1,060,863
20-200-6206	Natural Gas	2,000	3,134	3,322
20-200-6207	Cellular Telephone	2,500	2,500	3,400
20-200-6208	Data Services	19,500	21,000	21,420
20-200-6251	Travel & Training	18,000	18,000	18,000
20-200-6253	Staff Activity Services	300	500	500
20-200-6301	Postage & Shipping	3,500	3,500	4,300
20-200-6302	Transaction Fees	19,700	23,000	23,000
20-200-6303	Dues, Subs, Permits, License	10,700	10,700	11,000
20-200-6451	Publication Services	600	750	500
20-200-6501	Insurance Premiums	18,200	18,200	18,564
20-200-6601	Legal Services	5,000	5,000	5,000
20-200-6603	Financial Services	15,000	15,000	17,000
20-200-6605	Engineering Services	3,000	1,500	1,000
20-200-6611	Medical Services	750	750	750
20-200-6614	Printing & Copying Services	700	750	13,000
20-200-6619	Tree Trimming Services	40,000	40,000	40,000

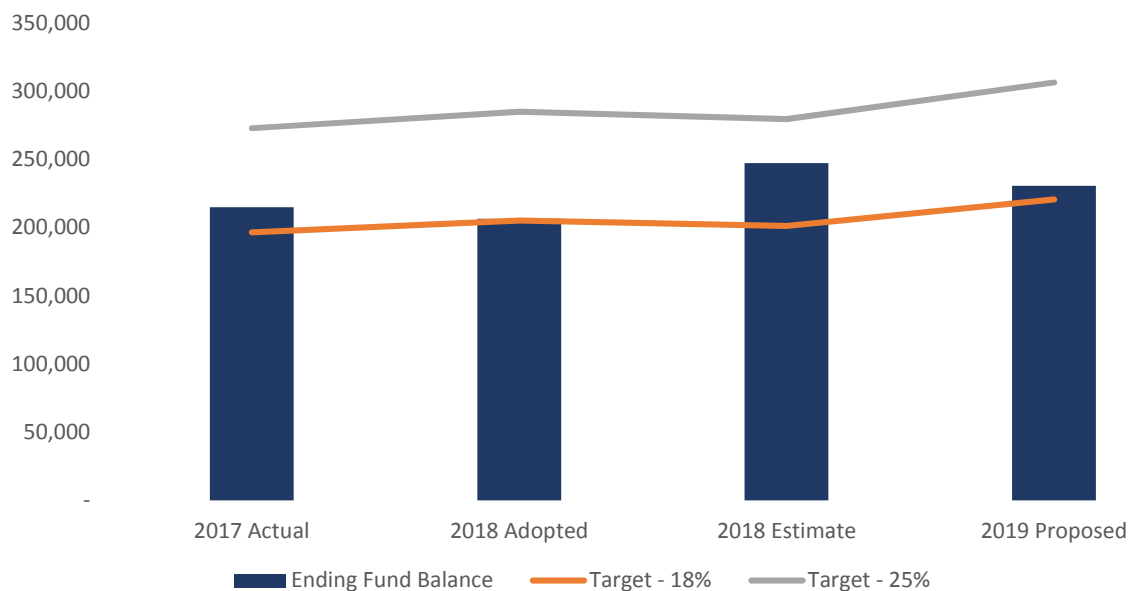
*Electric Fund Line-Item Detail*

<i><b>Electric Fund</b></i>		2018 Budget	2018 Estimate	2019 Proposed
20-200-6627	Protective Equipment Testing	13,000	13,000	15,000
20-200-6699	Other Professional Services	3,000	1,500	1,500
20-200-6702	Equipment Rental	3,500	2,000	1,500
20-200-6802	Building & Grounds Services	2,900	1,500	1,500
20-200-6871	Vehicle & Equip Services	5,000	9,000	5,000
20-200-6905	Sales Tax Remittance	154,510	154,510	154,510
20-200-6999	Other Contractual Services	4,000	15,000	5,000
<b>Total Contractual</b>		<b>3,995,360</b>	<b>3,561,742</b>	<b>3,471,468</b>
20-200-7001	Office Supplies	3,000	3,000	3,000
20-200-7213	Electric Parts & Supplies	65,500	65,500	75,000
20-200-7301	Building & Grounds Supplies	4,000	4,000	3,000
20-200-7501	Vehicle & Equipment Parts	12,500	16,000	16,500
20-200-7504	Tools & Shop Supplies	6,000	7,500	7,500
20-200-7551	Gasoline (Fuel)	15,000	13,000	13,500
20-200-7999	Other Supplies & Equipment	10,000	10,000	10,000
<b>Total Commodities</b>		<b>116,000</b>	<b>119,000</b>	<b>128,500</b>
20-200-8999	Carlson software (split 4 ways)	-	-	2,250
20-200-8999	2017 Christmas décor credit	-	(3,750)	-
20-200-8999	Electric study & assessment	-	-	25,000
20-200-8999	Pole replacement program	20,000	20,000	20,000
20-200-8999	KIP Printer wide (split 4 ways)	-	-	2,625
20-200-8999	Sweeper attach (split 4 ways)	2,700	2,150	-
20-200-8999	Fuel mgmt (split 4 ways)	-	-	2,517
20-200-8999	Intech Park upgrades	50,000	14,500	45,000
20-200-8999	Hunters Ridge project	30,000	60,000	50,000
20-200-8999	Downtown circuit	50,000	50,000	50,000
20-200-8999	Hydro-seeder (split 4 ways)	-	-	4,334
20-200-8999	Vehicle lift-18k lb (split 4 ways)	-	-	2,572
20-200-8999	GIS/GPS system (split 4 ways)	-	-	5,180
<b>Total Capital Outlay</b>		<b>152,700</b>	<b>142,900</b>	<b>209,478</b>
20-200-9001	GOB Series 2016-A	71,675	71,675	75,575
20-200-9011	Kaw Valley Bank lease	31,530	31,530	-
20-200-9011	US Bank lease	33,187	33,186	33,186
20-200-9011	John Deere Financial	7,713	6,506	6,506
20-200-9011	Financial software internal loan	23,305	23,305	23,305
<b>Total Debt Service</b>		<b>167,410</b>	<b>166,203</b>	<b>138,572</b>
20-200-9201	Transfer To General Fund	682,484	682,484	600,000
<b>Total Transfers</b>		<b>682,484</b>	<b>682,484</b>	<b>600,000</b>
<b>Total Expenditures</b>		<b>5,834,951</b>	<b>5,345,837</b>	<b>5,274,335</b>
Surplus or Deficit		(512,741)	(138,957)	(70,853)
Beginning Balance		1,714,802	1,757,153	1,618,196
<b>Ending Fund Balance</b>		<b>1,202,062</b>	<b>1,618,196</b>	<b>1,547,343</b>



# Water Fund

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Customer Sales	1,026,415	1,127,954	1,082,736	1,147,700
Other Revenues	69,310	43,500	68,131	62,000
<b>Total Revenues</b>	<b>1,095,725</b>	<b>1,171,454</b>	<b>1,150,867</b>	<b>1,209,700</b>
<b>Expenditures</b>				
Personnel	362,190	406,709	397,148	417,106
Utility Service Co.	106,365	124,025	125,308	101,382
Other Contractual	197,581	169,700	153,006	152,389
Commodities	199,823	172,700	184,100	184,544
Capital Outlay	29,875	56,000	66,812	108,677
Debt Service	196,343	151,236	132,137	187,353
Transfer to General Fund	-	60,000	60,000	75,000
<b>Total Expenditures</b>	<b>1,092,177</b>	<b>1,140,370</b>	<b>1,118,510</b>	<b>1,226,452</b>
Surplus or Deficit	3,548	31,085	32,357	(16,751)
Beginning Balance	211,417	175,472	214,965	247,322
<b>Ending Fund Balance</b>	<b>214,965</b>	<b>206,557</b>	<b>247,322</b>	<b>230,570</b>



## Target Fund Balance

18%	196,592	205,267	201,332	220,761
25%	273,044	285,092	279,628	306,613

# Water Fund

## Water Fund Capital Outlay

	2018 Adopted	2018 Estimate	2019 Proposed
PW1733 Bead blast & paint water pipes	20,000	-	-
PW1736 Filter valve replacement	36,000	56,000	36,000
PW1629 High service pump #3 replace <i>(balance from 2017)</i>	-	10,812	-
PW1673 Water facility study <i>(20 year)</i>	-	-	46,418
PW1732 Bulk water system upgrades	-	-	6,782
PW1809 Carlson Software - TO 12 <i>(split 4 ways)</i>	-	-	2,250
PW1829 Large format printer <i>(split 4 ways)</i>	-	-	2,625
PW1802 Fuel service management system <i>(split 4 ways)</i>	-	-	2,517
PW1805 Hydro-seeder <i>(split 4 ways)</i>	-	-	4,334
PW1808 Vehicle lift - 18,000 lb capacity <i>(split 4 ways)</i>	-	-	2,572
PW1829 GIS-GPS System <i>(split 4 ways)</i>	-	-	5,180
<b>Total Water Fund Capital Outlay</b>	<b>56,000</b>	<b>66,812</b>	<b>108,677</b>

## Water Fund 2019 Highlights

### Revenue

Propose a 6% rate increase for 2019.

Ending fund balance remains within the 18% to 25% reserve fund policy.

### Expenditures

The Utility Services Co. contract decreases 19%.

The proposed transfer to General Fund increases 25%.

The capital outlay includes a facility study that will project rates and capital needs for 20 years.

KDHE loan repayment for Winchester water-line and well #10 begin in 2019 increasing debt by 42%.

Proposed 2019 budget projects \$16,751 in fund balance expenditures.

### Debt

#### Payment Due in 2019

GOB Series 2010-A		19,000	ends 2030
KDHE 2926 (2018 water projects)	(estimate)	61,704	ends 2038
John Deere Financial lease purchase		6,506	ends 2021
US Bank (water meter project)		94,453	ends 2030
Financial software internal loan		5,690	ends 2019
		<b>187,353</b>	

*Water Fund Line-Item Detail*

<b>Water Fund</b>		<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Proposed</b>
30-300-4100	City Sales Tax	1,200	1,200	1,200
30-300-4105	County Sales Tax	700	700	700
30-300-4107	State Sales Tax	4,500	4,500	4,500
30-300-4501	Licenses, Permits & Fees	4,500	4,000	4,000
30-300-4504	Water Meter 3/4" or 1" Fees	6,500	28,500	22,500
30-300-4506	Contractor License Fee	300	500	500
30-300-5501	Customer Sales Receipts	1,127,954	1,082,736	1,147,700
30-300-5502	Customer Penalty Receipts	16,000	19,000	19,000
30-300-5504	Bulk Water Receipts	1,600	1,500	1,500
30-300-5506	New Resident Fee	8,000	8,000	8,000
30-300-5801	Interest Earnings	200	100	100
30-300-5899	Other - Miscellaneous	-	131	-
<b>Total Revenue</b>		<b>1,171,454</b>	<b>1,150,867</b>	<b>1,209,700</b>
30-300-6001	Wages and Salaries	273,536	265,926	275,040
30-300-6004	Overtime Wages	8,000	11,000	11,000
30-300-6005	Uniform Expense	7,500	1,500	1,500
30-300-6020	Social Security/Medicare	21,538	21,185	21,882
30-300-6021	KPERS	25,967	26,003	29,720
30-300-6023	Health Insurance	56,346	57,380	60,512
30-300-6024	Unemployment	704	692	715
30-300-6025	Workers Compensation	13,118	13,462	16,737
<b>Total Personnel</b>		<b>406,709</b>	<b>397,148</b>	<b>417,106</b>
30-300-6201	Electricity	13,500	15,455	15,764
30-300-6206	Natural Gas	2,000	3,134	3,500
30-300-6207	Cellular Telephone	1,800	1,500	1,500
30-300-6208	Data Services	13,200	12,000	12,000
30-300-6251	Travel & Training	7,500	7,500	7,500
30-300-6253	Staff Activity Services	250	500	500
30-300-6301	Postage & Shipping	3,000	4,500	3,000
30-300-6302	Transaction Fees	9,500	12,000	12,240
30-300-6303	Dues, Subs, Permits, License	2,500	2,500	2,550
30-300-6452	Publication Services	950	500	500
30-300-6501	Insurance Premiums	30,000	30,000	31,200
30-300-6601	Legal Services	25,000	15,000	15,000
30-300-6603	Financial Services	4,700	4,700	4,700
30-300-6605	Engineering Services	3,500	-	1,500
30-300-6611	Medical Services	800	500	600
30-300-6613	Laboratory Services	3,000	3,500	3,570
30-300-6614	Printing & Copying Services	800	800	5,700
30-300-6699	Other Professional Services	1,000	-	250
30-300-6702	Equipment Rental	2,000	1,300	1,000

*Water Fund Line-Item Detail*

<b>Water Fund</b>		<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Proposed</b>
30-300-6802	Water Building Services	7,500	2,500	2,500
30-300-6853	Water Tower Services	89,025	89,025	63,647
30-300-6854	Well Maintenance Services	48,000	40,000	40,000
30-300-6856	Pump Repair Services	5,000	10,000	6,000
30-300-6871	Vehicle & Equip Repair	600	1,000	1,020
30-300-6905	Sales Tax Remittance	6,400	6,400	6,400
30-300-6906	Clean Water Protection Fees	6,200	6,500	6,630
30-300-6999	Other Contractual Services	6,000	7,500	5,000
<b>Total Contractual</b>		<b>293,725</b>	<b>278,314</b>	<b>253,771</b>
30-300-7001	Office Supplies	1,500	2,800	2,300
30-300-7202	System Parts & Supplies	35,000	47,200	48,144
30-300-7214	Water Well Supplies	2,000	-	-
30-300-7301	Building & Grounds Supplies	9,500	3,000	3,000
30-300-7403	Coagulate	22,500	25,000	25,000
30-300-7405	Chlorine	8,000	9,000	9,000
30-300-7407	Lime	68,000	68,000	68,000
30-300-7408	Phosphate	3,000	2,400	2,400
30-300-7499	Other Chemicals	4,500	6,500	6,500
30-300-7501	Vehicle & Equipment Parts	6,700	6,700	6,700
30-300-7504	Tools & Shop Supplies	5,000	6,500	6,500
30-300-7551	Gasoline (Fuel)	3,000	3,000	3,000
30-300-7999	Other Supplies & Equipment	4,000	4,000	4,000
<b>Total Commodities</b>		<b>172,700</b>	<b>184,100</b>	<b>184,544</b>
30-300-8999	Vehicle lift-18k lb (split 4 ways)	-	-	2,572
30-300-8999	Carlson software (split 4 ways)	-	-	2,250
30-300-8999	Facility study 20 yr	-	-	46,418
30-300-8999	Fuel service mgmt (split 4 ways)	-	-	2,517
30-300-8999	High service pump 2017 balance	-	10,812	-
30-300-8999	Bulk water system upgrades	-	-	6,782
30-300-8999	Water pipe bead blast & paint	20,000	-	-
30-300-8999	Hydro-seeder (split 4 ways)	-	-	4,334
30-300-8999	KIP Printer wide (split 4 ways)	-	-	2,625
30-300-8999	Filter valve replacement	36,000	56,000	36,000
30-300-8999	GIS/GPS system (split 4 ways)	-	-	5,180
<b>Total Capital Outlay</b>		<b>56,000</b>	<b>66,812</b>	<b>108,677</b>
30-300-9001	GOB Series 2010-A	24,488	24,488	19,000
30-300-9001	KDHE Loan 2926	18,892	1,000	61,704
30-300-9011	John Deere Financial	7,713	6,506	6,506
30-300-9011	US Bank water meters	94,453	94,453	94,453
30-300-9011	Financial software internal loan	5,690	5,690	5,690
<b>Total Debt Service</b>		<b>151,236</b>	<b>132,137</b>	<b>187,353</b>

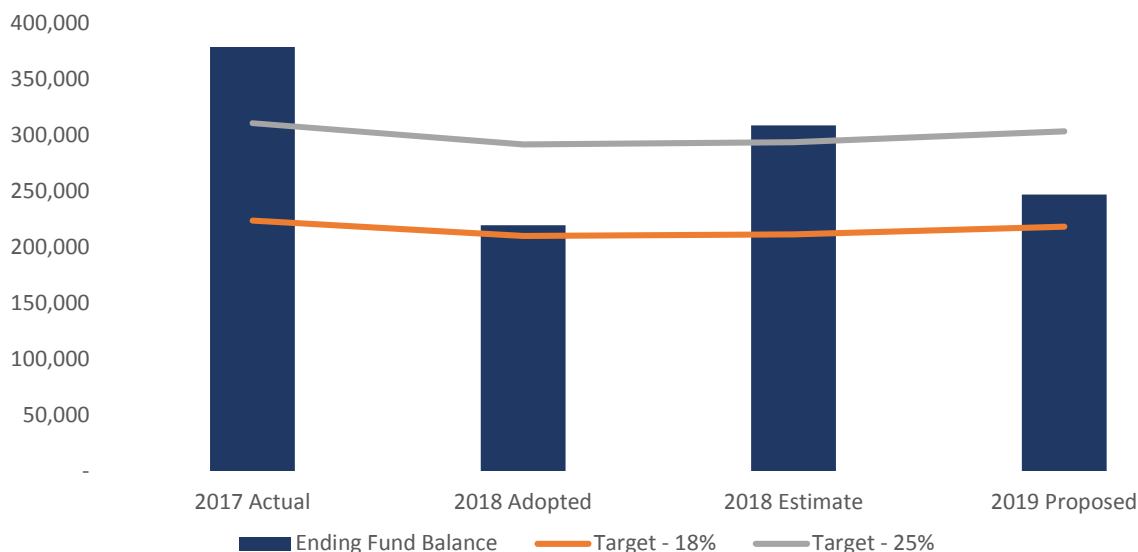
*Water Fund Line-Item Detail*

<b><i>Water Fund</i></b>		2018 Budget	2018 Estimate	2019 Proposed
30-300-9201	Transfer To General Fund	60,000	60,000	75,000
<b>Total Transfers</b>		<b>60,000</b>	<b>60,000</b>	<b>75,000</b>
<b>Total Expenditures</b>		<b>1,140,370</b>	<b>1,118,510</b>	<b>1,226,452</b>
Surplus or Deficit		31,085	32,357	(16,751)
Beginning Balance		175,472	214,965	247,322
<b>Ending Fund Balance</b>		<b>206,557</b>	<b>247,322</b>	<b>230,570</b>



# Wastewater Fund

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Customer Sales	1,029,858	1,027,940	1,060,753	1,124,398
EMC Ins (payment on 2017 claim)	-	-	16,057	-
Other Revenues	25,801	18,400	28,834	28,460
<b>Total Revenues</b>	<b>1,055,659</b>	<b>1,046,340</b>	<b>1,105,644</b>	<b>1,152,858</b>
<b>Expenditures</b>				
Personnel	319,208	366,088	365,732	383,553
Contractual	174,945	164,350	168,100	181,610
Commodities	127,481	95,000	100,750	107,376
Capital Outlay	122,362	32,384	32,109	60,725
Debt Service	395,489	405,502	404,295	406,495
Transfer to General Fund	104,759	104,759	104,759	75,000
<b>Total Expenditures</b>	<b>1,244,244</b>	<b>1,168,083</b>	<b>1,175,745</b>	<b>1,214,760</b>
Surplus or Deficit	(188,586)	(121,743)	(70,101)	(61,901)
Beginning Balance	567,672	341,515	379,087	308,985
<b>Ending Fund Balance</b>	<b>379,087</b>	<b>219,772</b>	<b>308,985</b>	<b>247,084</b>



Target Fund Balance \* (see note under highlights)

18%	223,964	210,255	211,634	218,657
25%	311,061	292,021	293,936	303,690

# Wastewater Fund

Wastewater Fund Capital Outlay		2018 Adopted	2018 <i>Estimate</i>	2019 <i>Proposed</i>
PW1758	Wastewater pipe acoustic testing	31,034	31,034	-
PW1807	Wastewater facility study (20 year)	-	-	41,248
PW1766	Skid loader sweeper attachment (split 4 ways)	1,350	1,075	-
PW1809	Carlson Software - TO 12 (split 4 ways)	-	-	2,250
PW1829	Large format printer (split 4 ways)	-	-	2,625
PW1802	Fuel service management system (split 4 ways)	-	-	2,517
PW1805	Hydro-seeder (split 4 ways)	-	-	4,333
PW1808	Vehicle lift - 18,000 lb capacity (split 4 ways)	-	-	2,572
PW1829	GIS-GPS System (split 4 ways)	-	-	5,180
<i>Total Wastewater Fund Capital Outlay</i>		32,384	<b>32,109</b>	<b>60,725</b>

## Wastewater Fund 2019 Highlights

### Revenue

Propose a 6% rate increase for 2019.

Ending fund balance remains within the 10% to 25% reserve fund policy.

\* Reserve policy target for wastewater is 10% to 25% vs. 18% to 25%.

### Expenditures

The transfer to General Fund decreases 28%.

The capital outlay includes a facility study that will project rates and capital needs for 20 years.

Proposed 2019 budget projects \$61,901 in fund balance expenditures.

### Debt

#### *Payment Due in 2019*

GOB Series 2013-B	192,906	<i>ends 2028</i>
KDHE C-20 1678-01	201,383	<i>ends 2028</i>
John Deere Financial lease-purchase	6,506	<i>ends 2021</i>
Financial software internal loan	5,700	<i>ends 2019</i>
	<b>406,495</b>	

**Wastewater Fund Line-Item Detail**

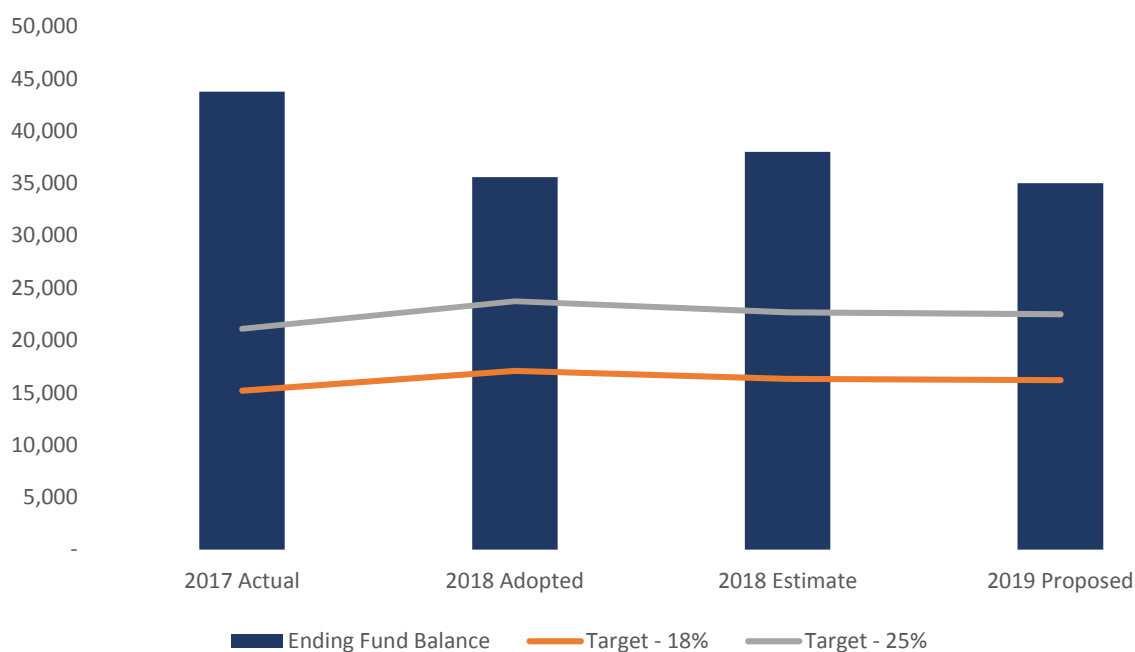
<b>Wastewater Fund</b>		<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Proposed</b>
40-400-4501	Licenses and Permits	250	100	100
40-400-4503	Tap Fees	10,000	10,000	10,000
40-400-4506	Contractor License Fee	300	300	500
40-400-5501	Customer Sales Receipts	1,027,940	1,060,753	1,124,398
40-400-5502	Customer Penalty Receipts	7,500	17,000	17,510
40-400-5801	Interest Earnings	350	350	350
40-400-5896	Pass Through Fees	-	1,084	-
40-400-5899	Other - Miscellaneous	-	16,057	-
<b>Total Revenue</b>		<b>1,046,340</b>	<b>1,105,644</b>	<b>1,152,858</b>
40-400-6001	Wages and Salaries	250,605	247,393	256,105
40-400-6004	Overtime Wages	4,000	8,000	6,000
40-400-6005	Uniform Expense	4,000	2,500	2,500
40-400-6020	Social Security/Medicare	19,477	19,538	20,051
40-400-6021	KPERS	23,907	23,981	27,233
40-400-6023	Health Insurance	50,713	52,180	54,688
40-400-6024	Unemployment	637	638	655
40-400-6025	Workers Compensation	12,749	11,502	16,321
<b>Total Personnel</b>		<b>366,088</b>	<b>365,732</b>	<b>383,553</b>
40-400-6206	Natural Gas	2,200	3,200	3,392
40-400-6207	Cellular Telephone	850	850	868
40-400-6208	Data Services	12,000	11,000	11,231
40-400-6251	Travel & Training	6,000	6,000	6,000
40-400-6253	Staff Activity Services	300	500	500
40-400-6301	Postage & Shipping	4,000	4,200	4,200
40-400-6302	Transaction Fees	9,500	12,000	12,252
40-400-6303	Dues, Subs, License, Lease	600	2,100	2,200
40-400-6452	Publication Services	500	500	250
40-400-6501	Insurance Premiums	33,500	33,500	34,840
40-400-6601	Legal Services	3,000	1,000	1,000
40-400-6603	Financial Services	5,000	5,400	5,513
40-400-6605	Engineering Services	2,000	500	500
40-400-6611	Medical Services	1,000	700	715
40-400-6613	Laboratory Services	6,000	6,500	6,637
40-400-6614	Printing & Copying Service	800	800	5,700
40-400-6622	Sludge Removal Services	16,500	16,500	17,000
40-400-6699	Other Professional Services	2,000	750	500
40-400-6702	Equipment Rental	600	600	613
40-400-6802	Sewer Building Services	7,500	1,500	1,500
40-400-6851	Sewer System Services	10,500	16,000	20,000
40-400-6856	Pump Repair Services	32,000	38,000	40,000
40-400-6871	Vehicle & Equip Services	1,000	1,000	1,200
40-400-6999	Other Contractual Services	7,000	5,000	5,000
<b>Total Contractual</b>		<b>164,350</b>	<b>168,100</b>	<b>181,610</b>

*Wastewater Fund Line-Item Detail*

<i>Wastewater Fund</i>		2018 Budget	2018 Estimate	2019 Proposed
40-400-7001	Office Supplies	1,500	1,750	2,250
40-400-7203	Sewer System Supplies	40,500	40,500	45,000
40-400-7301	Building & Grounds Supplies	6,500	6,500	6,500
40-400-7403	Coagulate	4,000	6,000	6,126
40-400-7499	Other Chemicals	15,000	17,000	17,000
40-400-7501	Vehicle & Equipment Parts	10,000	13,000	14,000
40-400-7504	Tools & Shop Supplies	5,000	5,000	5,000
40-400-7551	Gasoline (Fuel)	5,000	5,000	5,000
40-400-7999	Other Supplies & Equipment	7,500	6,000	6,500
<b>Total Commodities</b>		<b>95,000</b>	<b>100,750</b>	<b>107,376</b>
40-400-8999	Carlson software (split 4 ways)		-	2,250
40-400-8999	KIP Printer wide (split 4 ways)	-	-	2,625
40-400-8999	Pipe acoustic testing	31,034	31,034	-
40-400-8999	Sweeper attach (split 4 ways)	1,350	1,075	-
40-400-8999	Wastewater facility study			41,248
40-400-8999	Fuel service (split 4 ways)	-	-	2,517
40-400-8999	Hydro-seeder (split 4 ways)	-	-	4,333
40-400-8999	Vehicle lift-18k (split 4 ways)	-	-	2,572
40-400-8999	GIS/GPS (split 4 ways)	-	-	5,180
<b>Total Capital Outlay</b>		<b>32,384</b>	<b>32,109</b>	<b>60,725</b>
40-400-9001	GOB Series 2013-B	190,706	190,706	192,906
40-400-9001	KDHE C20 1678-01	201,383	201,383	201,383
40-400-9011	John Deere Financial	7,713	6,506	6,506
40-400-9011	Financial software internal loan	5,700	5,700	5,700
<b>Total Debt Service</b>		<b>405,502</b>	<b>404,295</b>	<b>406,495</b>
40-400-9201	Transfer To General Fund	104,759	104,759	75,000
<b>Total Transfers</b>		<b>104,759</b>	<b>104,759</b>	<b>75,000</b>
<b>Total Expenditures</b>		<b>1,168,083</b>	<b>1,175,745</b>	<b>1,214,760</b>
Surplus or Deficit		(121,743)	(70,101)	(61,901)
Beginning Balance		341,515	379,087	308,985
<b>Ending Fund Balance</b>		<b>219,772</b>	<b>308,985</b>	<b>247,084</b>

# Storm Drainage Fund

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Customer Sales	66,761	87,789	85,000	87,000
Other Revenues	2,778	-	-	-
<b>Total Revenues</b>	<b>69,538</b>	<b>87,789</b>	<b>85,000</b>	<b>87,000</b>
<b>Expenditures</b>				
Contractual	4,900	-	750	-
Commodities	15,340	10,000	5,000	5,000
<i>Capital Outlay</i>				
Storm Water Improvements	24,242	-	20,000	20,000
Transfer to Special Highway	40,000	85,000	65,000	65,000
<b>Total Expenditures</b>	<b>84,482</b>	<b>95,000</b>	<b>90,750</b>	<b>90,000</b>
Surplus or Deficit	(14,944)	(7,211)	(5,750)	(3,000)
Beginning Balance	58,719	42,820	43,775	38,025
<b>Ending Fund Balance</b>	<b>43,775</b>	<b>35,609</b>	<b>38,025</b>	<b>35,025</b>



## Target Fund Balance

18%	15,207	17,100	16,335	16,200
25%	21,120	23,750	22,688	22,500



# Storm Drainage Fund

## Storm Drainage Fund 2019 Highlights

### *Revenue*

Staff is currently working on a new rate structure to be presented in late 2018.

### *Expenditures*

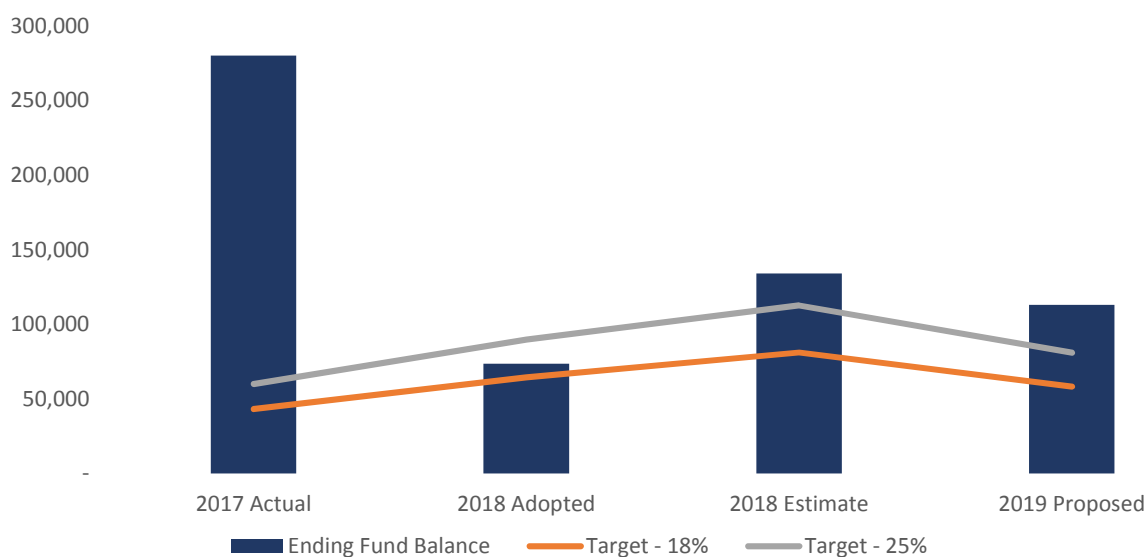
The 2019 budget does not project an increase in expenditures.

*Storm Drainage Fund Line-Item Detail*

<i>Storm Drainage Fund</i>		2018 Budget	2018 Estimate	2019 Proposed
50-500-5501	Customer Sales Receipts	87,789	85,000	87,000
<b>Total Revenue</b>		<b>87,789</b>	<b>85,000</b>	<b>87,000</b>
50-500-6605	Engineering Services	-	750	-
<b>Total Contractual</b>		<b>-</b>	<b>750</b>	<b>-</b>
50-500-7216	Curb & Gutter Supplies	5,000	-	-
50-500-7217	Storm Water Supplies	5,000	5,000	5,000
<b>Total Commodities</b>		<b>10,000</b>	<b>5,000</b>	<b>5,000</b>
50-500-8999	Storm Water Improvements	-	20,000	20,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>20,000</b>	<b>20,000</b>
50-500-9261	Transfer to Special Highway	85,000	65,000	65,000
<b>Total Transfers</b>		<b>85,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Total Expenditures</b>		<b>95,000</b>	<b>90,750</b>	<b>90,000</b>
Surplus or Deficit		(7,211)	(5,750)	(3,000)
Beginning Balance		42,820	43,775	38,025
<b>Ending Fund Balance</b>		<b>35,609</b>	<b>38,025</b>	<b>35,025</b>

# Special Highway Fund

	2017 Actual	2018 Adopted	2018 Estimate	2019 Proposed
<b>Revenues</b>				
Motor Fuel Tax	183,917	181,900	180,500	179,500
Federal Grants	63,581	-	54,446	55,000
Other Revenues	5,250	2,500	5,000	3,500
Transfer from Storm Drainage	40,000	65,000	65,000	65,000
<b>Total Revenues</b>	<b>292,747</b>	<b>249,400</b>	<b>304,946</b>	<b>303,000</b>
<b>Expenditures</b>				
Contractual	388	10,000	10,000	-
Commodities	-	5,000	5,000	5,000
<i>Capital Outlay</i>				
Crack Seal & Chip Seal	36,192	79,000	35,000	79,000
Street, Curb & Gutter Program	167,640	265,000	401,000	240,000
Transfer to CIP Fund	36,000	-	-	-
<b>Total Expenditures</b>	<b>240,219</b>	<b>359,000</b>	<b>451,000</b>	<b>324,000</b>
Surplus or Deficit	52,528	(109,600)	(146,054)	(21,000)
Beginning Balance	227,609	183,090	280,137	134,084
<b>Ending Fund Balance</b>	<b>280,137</b>	<b>73,490</b>	<b>134,084</b>	<b>113,084</b>



<b>Target Fund Balance</b>				
18%	43,239	64,620	81,180	58,320
25%	60,055	89,750	112,750	81,000

# Special Highway

## Special Highway Fund 2019 Highlights

### *Revenue*

Federal Fund Exchange Program (FFE) funding decreased in 2018 from a split of 90/10 to a split of 75/25. However, in June (2018) the City received a letter from KDOT announcing additional funding was available for the FFE program. As a result, the program would return to the original 90/10 split for the FFY 10/01/18 to 09/30/19. Funds are generally not assumed in the budget process, however, with KDOT's announcement, the 2019 budget estimates approximately \$55,000 in FFE revenue. (Funding is based on population.)

### *Expenditures*

The revised 2018 street, curb and gutter program utilized \$250,000 of the CIP 4-mill revenue. This along with additional fund balance from 2017 and reallocating funds from crack seal and chip seal in the 2018 budget, provided approximately \$686,000 for 2018 mill & overlay, curbing and chip seal improvements for Eudora residents.

The 2019 budget proposes \$319,000 for street, curb and gutter improvements.

*Special Highway Line-Item Detail*

<i>Special Highway</i>		2018 Budget	2018 Estimate	2019 Proposed
61-610-4201	Motor Fuel Tax - State	165,500	165,500	165,500
61-610-4202	Motor Fuel Tax - County	16,400	15,000	14,000
61-610-4250	Federal Funds	-	54,446	55,000
61-610-4505	Mud Bond Fees	2,500	5,000	3,500
61-610-5950	Transfer from Storm Drainage	65,000	65,000	65,000
<b>Total Revenue</b>		<b>249,400</b>	<b>304,946</b>	<b>303,000</b>
61-610-6803	Street Repair Services	10,000	10,000	-
<b>Total Contractual</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>
61-610-7216	Curb & Gutter Supplies	5,000	5,000	5,000
61-610-7402	Crack Seal	27,000	-	27,000
61-610-7404	Chip Seal	52,000	35,000	52,000
<b>Total Commodities</b>		<b>84,000</b>	<b>40,000</b>	<b>84,000</b>
61-610-8208	Curb & Gutter Improvements	65,000	31,000	65,000
61-610-8211	Street, Curb & Gutter Improve	200,000	370,000	175,000
<b>Total Capital Outlay</b>		<b>265,000</b>	<b>401,000</b>	<b>240,000</b>
<b>Total Expenditures</b>		<b>359,000</b>	<b>451,000</b>	<b>324,000</b>
Surplus or Deficit		(109,600)	(146,054)	(21,000)
Beginning Balance		183,090	280,137	134,084
<b>Ending Fund Balance</b>		<b>73,490</b>	<b>134,084</b>	<b>113,084</b>

# Capital Improvement Fund

	2018 <i>Estimated</i>	2019 <i>Proposed</i>	<i>Potential Projects</i>
<b>CIP .75¢ Sales Tax</b>			
<b>Current Year Sales Tax Revenue</b>	<b>306,568</b>	<b>310,000</b>	
Paschal Fish Park Project - <b>Completed</b>	(17,327)	-	
P&R Plan - survey project - <b>Completed</b>	(29,869)	-	
South Trail Phase II Project - <b>Completed</b>	(136,285)	-	
South Sports Complex Project	(22,835)	-	
South Sports Complex Phase I & 2	(150,000)	(150,000)	
Sidewalk improvement study	(2,250)	-	
Lucy Kaegi Park Phase I	(200,000)	-	
Gymnasium paint	(900)	-	
Sidewalk & trail improvements	(50,000)	(50,000)	
Park aesthetics upgrade (tables, benches)	(15,000)	-	
<b>CIP Sales Tax Total Expenditures</b>	<b>(624,466)</b>	<b>(200,000)</b>	
Beginning Balance	605,691	287,794	
<b>CIP Sales Tax Ending Balance</b>	<b>287,794</b>	<b>397,794</b>	
<b>KDHE Loan</b>			
<b>KDHE Loan Project #2926 Proceeds</b>	<b>TBD</b>		
Winchester water line project	TBD		
Water well #10 project	TBD		
<b>KDHE Loan #2926 Total Expenditures</b>			
Beginning Balance			
<b>KDHE Loan #2926 Balance</b>	<b>-</b>	<b>-</b>	
<b>CIP - 4 Mill</b>			
<b>Ad Valorem Tax (4-mill) Revenue</b>	<b>167,590</b>	<b>177,064</b>	
Water Well #10 equipment rental	(9,000)	-	
2018 Street, Curb & Gutter project	(250,000)	-	
Sidewalk Improvements	-	(50,000)	
<b>CIP - 4 Mill Total Expenditures</b>	<b>(259,000)</b>	<b>(50,000)</b>	
Beginning Balance	177,488	86,078	
<b>CIP - 4 Mill Ending Balance</b>	<b>86,078</b>	<b>213,142</b>	
<b>Total Ending Fund Balance</b>	<b>373,872</b>	<b>610,936</b>	